CONSOLIDATION OF THE 2004 MINISTER'S GUIDELINES REGARDING THE ASSESSMENT OF FARM LAND LINEAR PROPERTY MACHINERY AND EQUIPMENT AND RAILWAY PROPERTY

2004 Alberta Farm Land Assessment Minister's Guidelines
2004 Alberta Linear Property Assessment Minister's Guidelines
2004 Alberta Machinery and Equipment Assessment Minister's Guidelines
2004 Alberta Railway Assessment Minister's Guidelines
2004 Alberta Construction Cost Reporting Guide

Alberta
MUNICIPAL AFFAIRS

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Consolidation of the 2004 Minister's Guidelines Regarding Farm Land, Linear Property, Machinery and Equipment and Railway Assessment

1.000 DEFINITIONS

(a) ***Act*** means the *Municipal Government Act* (RSA 2000, Ch.M-26)

(b) ***assessor*** has the meaning given to it in the Act

(c) ***farming operations*** has the meaning given to it in the Regulation;

(d) ***linear property*** has the meaning given to it in the Act;

(e) ***machinery and equipment*** has the meaning given to it in the Regulation;

(f) ***Minister*** has the meaning given to it in the Act;

(g) ***municipality*** has the meaning given to it in the Act;

(h) ***railway*** has the meaning given to it in the Act.

(i) ***Regulation*** means the *Matters Relating to Assessment and Taxation Regulation (AR220/2004)*

2.000 GENERAL

Pursuant to section 4(2) of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2004 Alberta Farm Land Assessment Minister's Guidelines*.

Pursuant to section 7 of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2004 Alberta Railway Assessment Minister's Guidelines*.

Pursuant to section 8 of the Regulation, the assessor designated by the Minister must follow the procedures set out in the *2004 Alberta Linear Property Assessment Minister's Guidelines*.

Pursuant to section 9 of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2004 Alberta Machinery and Equipment Assessment Minister's Guidelines*.

3.000 APPLICATION

Pursuant to sections 4, 7, 8, 9 in the *Matters Relating to Assessment and Taxation Regulation*, the Consolidation of the *2004 Minister's Guidelines* regarding Farm Land, Linear Property, Machinery and Equipment and Railway Assessment consists of:

(a) *Appendix I 2004 Alberta Farm Land Assessment Minister's Guidelines,*

(b) *Appendix II 2004 Alberta Linear Property Assessment Minister's Guidelines,*

(c) *Appendix III 2004 Alberta Machinery and Equipment Assessment Minister's Guidelines ,*

(d) *Appendix IV 2004 Alberta Railway Assessment Minister's Guidelines, and*

(e) *Appendix V 2004 Construction Cost Reporting Guide,*

and are referred to collectively as the Minister's Guidelines.

4.000 HEADINGS

The headings do not form part of the Minister's Guidelines and are shown for convenience only.

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APPENDIX I

2004

ALBERTA

FARM LAND ASSESSMENT

MINISTER'S GUIDELINES

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1.001 DEFINITIONS

In the *2004 Alberta Farm Land Assessment Minister's Guidelines*,

(a) ***agricultural use value*** has the meaning given to it in the Regulation;

(b) ***Act*** means the *Municipal Government Act* (RSA 2000 Ch.M-26);

(c) ***assessment year*** has the meaning given to it in the Regulation;

(d) ***assessment year modifier*** means the factor which is applied to the value of land used for farming operations in order to determine its value in the assessment year;

(e) ***assessor*** has the meaning given to it in the Act;

(f) ***farming operations*** has the meaning given to it in the Regulation;

(g) ***field*** means a separately valued area within a parcel of land that is used for farming operations;

(h) ***Regulation*** means the *Matters Relating To Assessment and Taxation Regulation* (AR 220/2004).

1.002 CALCULATION OF AGRICULTURAL USE VALUE

The agricultural use value of land used for farming operations shall be calculated by:

(a) selecting the agricultural use value base rate from the table in Schedule A of the *2004 Alberta Farm Land Assessment Minister's Guidelines* to establish the property's agricultural use value base rate;

(b) multiplying the agricultural use value base rate by the appropriate Assessment Year Modifier prescribed in Schedule B of the *2004 Alberta Farm Land Assessment Minister's Guidelines* to determine the agricultural use value base rate per acre for the assessment year;

(c) multiplying the agricultural use value base rate per acre, as determined in 1.002(b), by a Final Rating Factor prescribed in Schedule C of the *2004 Alberta Farm Land Assessment Minister's Guidelines* to determine the agricultural use value per acre for the field;

(d) multiplying the agricultural use value per acre for the field, as determined in (c), by the number of acres in each field to determine the agricultural use value of the field;

(e) adding together the agricultural use value for each field to determine the agricultural use value of the parcel;

(f) multiplying the agricultural use value of the parcel by the Farm Service Centre Rating factor prescribed in Schedule D of the *2004 Alberta Farm Land Assessment Minister's Guidelines*.

2.000 SCHEDULE A

2.001 AGRICULTURAL USE VALUE BASE RATE

	Dry Arable Land	Dry Pasture Land	Irrigated Arable Land	Woodlot
Base Rate	350	350	450	135

3.000 SCHEDULE B

3.001 ASSESSMENT YEAR MODIFIER

Assessment Year	Dry Arable Modifier	Dry Pasture Modifier	Irrigated Arable Modifier	Woodlot
2004	1.00	1.00	1.03	1.00

4.000 SCHEDULE C

4.001 FINAL RATING FACTOR

The Final Rating Factors for dry arable land, dry pasture land and irrigated arable land are contained in Schedule 7 of the *1984 Alberta Assessment Manual*. The Final Rating Factors for Woodlot are contained in *Schedule 8: The Woodlot Assessment Manual*.

5.000 SCHEDULE D

5.001 FARM SERVICE CENTRE RATING FACTOR

The Farm Service Centre Rating factors are contained in Schedule 7, Section 7.060.500 of the *1984 Alberta Assessment Manual*.

APPENDIX II

2004

ALBERTA

LINEAR PROPERTY ASSESSMENT

MINISTER'S GUIDELINES

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1.000 DEFINITIONS AND EXPLANATORY NOTES

1.001 DEFINITIONS

In the *2004 Alberta Linear Property Assessment Minister's Guidelines*

(a) ***Act*** means the *Municipal Government Act* (RSA 2000 ChM-26);

(b) ***AEUB*** means the Alberta Energy and Utilities Board;

(c) ***assessment classification code ("ACC")*** means the components of linear property shown on the Request for Information or, as determined by section 4.000 of the *2004 Linear Property Minister's Guidelines* using characteristics and specifications contained in the records of the AEUB or on the request for information;

(d) ***assessment year modifier ("AYM")*** means the factor that adjusts the 1994 dollar value of the linear property to the assessment year dollars;

(e) ***assessor*** has the meaning given to it in the Act;

(f) ***assessment year*** has the meaning given to it in the Regulation;

(g) ***base cost*** means the value resulting from the formula shown in Schedule A of the *2004 Linear Property Assessment Minister's Guidelines*

(h) ***Construction Cost Reporting Guide ("CCRG")*** refers to Appendix V;

(i) ***electric power systems*** has the meaning given to it in the Act subsection 284(1)(k)(i) and (i.1);

(j) ***cost factor ("cf")*** means a factor that adjusts the year built dollars to 1994 dollars;

(k) ***included costs*** **("ic")** means the value of linear property calculated in accordance with the *2004 Construction Cost Reporting Guide*, prior to adjustment by the **cost factor**;

(l) ***linear property*** has the meaning given to it in the Act subsection 284(1)(k);

(m) ***pipelines*** has the meaning given to it in the Act subsection 284(1)(k)(iii);.

(n) ***regulation*** means the *Matters Relating to Assessment and Taxation Regulation* (AR 220/2004), as amended;

(o) ***request for information ("RFI")*** means the report referred to in section 292(3), and the information requested by the assessor pursuant to sections 294(1) and 295(1) of the Act;

(p) ***telecommunication systems*** has the meaning given to it in the Act subsection 284(1)(k)(ii).

1.002 PROCESS FOR CALCULATING LINEAR PROPERTY ASSESSMENTS

(a) Pursuant to section 8(2) of the Regulation, the process for calculating electric power systems linear property assessments is found in section 2.000 of the *2004 Alberta Linear Property Assessment Minister's Guidelines.*

(b) Pursuant to section 8(2) of the Regulation, the process for calculating telecommunication systems linear property assessments is found in section 3.000 of the *2004 Alberta Linear Property Assessment Minister's Guidelines.*

(c) Pursuant to section 8(2) of the Regulation, the process for calculating pipeline linear property assessments is found in section 4.000 of the *2004 Alberta Linear Property Assessment Minister's Guidelines.*

1.003 DESCRIPTION OF THE SCHEDULES

(a) **Schedule A** – provides the process for determining base cost. Schedule A values are rounded to the nearest $1 and have a minimum base cost of $1.

(b) **Schedule B** – lists the assessment year modifier. Schedule B factors are specified to three significant digits.

(c) **Schedule C** – provides the process for determining depreciation or lists the depreciation factor allowed by the *2004 Alberta Linear Property Assessment Minister's Guidelines*. Schedule C factors are specified to three significant digits. ***The depreciation factors***

prescribed in Schedule C for linear property are exhaustive. No additional depreciation can be applied except as specified in Schedule D.

(d) **Schedule D** – provides the process for determining additional depreciation or lists the additional depreciation factor allowed by the *2004 Alberta Linear Property Assessment Minister's Guidelines*. Schedule D factors are specified to three significant digits. ***The additional depreciation for linear property described in Schedule D is exhaustive. No additional depreciation can be given by the assessor.***

1.004 ROUNDING

The final assessment for linear property is rounded to the nearest $10. The minimum assessment for linear property is $10.

1.005 MINISTERIAL PRESCRIPTION

For the purposes of these Guidelines, it is hereby prescribed that the cost of all computer software, including both basic software and applications software, intended for or used in connection with the monitoring, control or operation of any linear property shall be included in the base cost of the property.

2.000 ELECTRIC POWER SYSTEMS

2.001 DEFINITIONS

In section 2.000 the following definitions apply:

(a) ***chronological age*** is the assessment year minus the year built;

(b) ***generation unit effective age*** is the assessment year minus the effective year of the generation unit, as determined by the assessor;

(c) ***effective year*** refers to the estimated vintage of generation plants and substations (and no other property types), based on their present condition, design features and engineering factors;

(d) ***year built*** is the first assessment year in which an assessment is prepared.

2.002 DESCRIPTION OF THE RATES FOR ACCs FOUND IN TABLE 2.1

(a) The rates for Assessment Classification Codes (ACCs) beginning with EDS are comprised of all included costs of components necessary for the distribution of electric power.

(b) The rates for ESL10 are comprised of all included costs of components necessary for a typical street lighting service.

(c) The rates for ACCs beginning with EFS are comprised of all included costs of components necessary for a typical oil and gas field service.

(d) The rates for ACCs beginning with ET are comprised of all included costs of components necessary for the transmission of electric power.

2.003 DEPRECIATION (SCHEDULE D FACTORS) FOR ACCs BEGINNING WITH SST AND GEN

(a) For ACC SST10, the assessor may adjust for additional depreciation (Schedule D) only on a case by case basis. Acceptable evidence of loss must be provided and documented by the linear property owner or operator.

(b) For ACCs beginning with GEN, the assessor may adjust for additional depreciation (Schedule D), only on a case by case basis. Acceptable evidence of loss must be provided and documented by the linear property owner or operator.

(c) The additional depreciation for linear property described in Schedule D is exhaustive. No additional depreciation can be given by the assessor.

2.004 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY ELECTRIC POWER SYSTEMS

The assessment of linear property electric power systems is calculated by:

(1) Locating the ACC reported to Alberta Municipal Affairs in response to the 2004 RFI in Table 2.1. The prescribed Schedule A calculation process, Schedule B, Schedule C and Schedule D factors are given for the ACC. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation can be applied except as specified in Schedule D.

(2) Calculate the assessment of the electric power systems linear property by multiplying together the values of Schedule A, Schedule B, Schedule C and Schedule D.

TABLE 2.1 CALCULATION PROCESS FOR ELECTRIC POWER SYSTEMS ACCs

Notes:

(a) All cost factors referred to in Table 2.1 are found in Table 2.2.
(b) For ACCs beginning with EDS, n* equals the quantity of customer hookups in use as of October 31 of the assessment year.
(c) For ACCs beginning with ESL, n* equals the number of poles in use as of October 31 of the assessment year.
(d) For ACCs beginning with EFS, n* equals the quantity of customer hookups in use as of October 31 of the assessment year.
(e) For ACCs beginning with ET, n* equals the length in metre(s)

		Schedule			
ACC	**ACC Description**	**A**	**B**	**C**	**D**
EDS10	Below 57 kVA or below 51 kW	700 × ***n****	1.119	0.750	1.000
EDS20	57-84 kVA or 51-76 kW	1 500 × ***n****	1.119	0.750	1.000
EDS30	85-150 kVA or 77-135 kW	9 000 × ***n****	1.119	0.750	1.000
EDS40	151-300 kVA or 136-270 kW	13 000 × ***n****	1.119	0.750	1.000
EDS50	301-600 kVA or 271-540 kW	24 000 × ***n****	1.119	0.750	1.000
EDS60	601-1 500 kVA or 541-1 350 kW	45 000 × ***n****	1.119	0.750	1.000
EDS70	1 501-4 000 kVA or 1 351-3 600 kW	65 000 × ***n****	1.119	0.750	1.000
EDS80	Greater than 4 000 kVA or greater than 3 600 kW	105 000 × ***n****	1.119	0.750	1.000
ESL10	Street lighting-all types and sizes	800 × ***n****	1.119	0.750	1.000
EFS10	Oil and gas service	7950 × ***n****	1.119	0.750	1.000
ET10	Single circuit–below 76 kV	30.00 × ***n****	1.119	0.750	1.000
ET20	Single circuit–76 to 150 kV	35.50 × ***n****	1.119	0.750	1.000
ET30	Single circuit–151 to 250 kV	84.50 × ***n****	1.119	0.750	1.000
ET40	Single circuit–251 to 500 kV	198.00 × ***n****	1.119	0.750	1.000
ET50	Double circuit–60 to 75 kV	19.00 × ***n****	1.119	0.750	1.000
ET60	Double circuit–76 to 150 kV	23.00 × ***n****	1.119	0.750	1.000
ET70	Double circuit–greater than 150 kV	34.00 × ***n****	1.119	0.750	1.000
CDIE10	Conduit-Pipe	*ic* × *cf*	1.119	0.750	1.000
CDIE20	Conduit-Structures (manhole, etc)	*ic* × *cf*	1.119	0.750	1.000
CDIE9000	Conduit-Unclassified conduit	*ic* × *cf*	1.119	0.750	1.000
SST10	All substations	*ic* × *cf*	1.119	Table 2.3	1.000**
GEN100	Barrier	*ic* × *cf*	1.119	Table 2.4	1.000**
GEN101	Battle River #3 & #4	*ic* × *cf*	1.119	Table 2.5	1.000**
GEN102	Battle River #5	*ic* × *cf*	1.119	Table 2.6	1.000**
GEN103	Bearspaw	*ic* × *cf*	1.119	Table 2.7	1.000**
GEN104	Bighorn	*ic* × *cf*	1.119	Table 2.8	1.000**
GEN105	Brazeau	*ic* × *cf*	1.119	Table 2.9	1.000**
GEN106	Cascade	*ic* × *cf*	1.119	Table 2.10	1.000**

ACC	ACC Description	Schedule A	Schedule B	Schedule C	Schedule D
GEN107	Clover Bar	*ic × cf*	1.119	Table 2.11	1.000**
GEN108	Genesee	*ic × cf*	1.119	Table 2.12	1.000**
GEN109	Ghost	*ic × cf*	1.119	Table 2.13	1.000**
GEN110	Horseshoe	*ic × cf*	1.119	Table 2.14	1.000**
GEN111	HR Milner	*ic × cf*	1.119	Table 2.15	1.000**
GEN112	Interlakes	*ic × cf*	1.119	Table 2.16	1.000**
GEN113	Jasper Astoria	*ic × cf*	1.119	Table 2.17	1.000**
GEN114	Kananaskis	*ic × cf*	1.119	Table 2.18	1.000**
GEN115	Keephills	*ic × cf*	1.119	Table 2.19	1.000**
GEN116	Pocaterra	*ic × cf*	1.119	Table 2.20	1.000**
GEN117	Rundle	*ic × cf*	1.119	Table 2.21	1.000**
GEN118	Sheerness #1	*ic × cf*	1.119	Table 2.22	1.000**
GEN119	Sheerness #2	*ic × cf*	1.119	Table 2.23	1.000**
GEN120	Sundance	*ic × cf*	1.119	Table 2.24	1.000**
GEN121	Spray	*ic × cf*	1.119	Table 2.25	1.000**
GEN122	Three Sisters	*ic × cf*	1.119	Table 2.26	1.000**
GEN123	Wabamun Other	***ic × cf***	1.119	Table 2.30 Column 40	1.000**
GEN124	Wabamun 4 (Tau)	***ic × cf***	1.119	Table 2.30 Column 37	1.000**
GEN125	Poplar Creek –All Units (Tau)	***ic × cf***	1.119	Table 2.29 Column 25	1.000**
GEN126	Rossdale Power Plant (All Units)	***ic × cf***	1.119	Table 2.29 Column 25	1.000**
GEN127	City Of Medicine Hat Unit 3r	***ic × cf***	1.119	Table 2.28 Column 6	1.000**
GEN128	City Of Medicine Hat Unit 8 And 9	***ic × cf***	1.119	Table 2.28 Column 25	1.000**
GEN129	City Of Medicine Hat Unit 10 And 11	***ic × cf***	1.119	Table 2.28 Column 11	1.000**
GEN130	City Of Medicine Hat Unit 12	***ic × cf***	1.119	Table 2.28 Column 8	1.000**
GEN131	City Of Medicine Hat Unit 14	***ic × cf***	1.119	Table 2.28 Column 2	1.000**
GEN132	Jasper Palisades Plant (ATCO Electric)	***ic × cf***	1.119	Table 2.28 Column 30	1.000**
GEN133	Chipewyan Lake (ATCO Electric)	***ic × cf***	1.119	Table 2.28 Column 18	1.000**
GEN134	Fort Chipewyan Plant (ATCO Electric)	***ic × cf***	1.119	Table 2.28 Column 30	1.000**
GEN135	Fox Lake Plant (ATCO Electric)	***ic × cf***	1.119	Table 2.28 Column 15	1.000**
GEN136	Garden Creek Plant (ATCO Electric)	***ic × cf***	1.119	Table 2.28 Column 18	1.000**
GEN137	Indian Cabins (ATCO Electric)	***ic × cf***	1.119	Table 2.28 Column 29	1.000**
GEN138	Narrows Point Plant (ATCO Electric)	***ic × cf***	1.119	Table 2.28 Column 19	1.000**

ACC	ACC Description	Schedule A	B	C	D
GEN139	Peace Point Plant (ATCO Electric)	*ic* × *cf*	1.119	Table 2.28 Column 29	1.000**
GEN140	Steen River Plant (ATCO Electric)	*ic* × *cf*	1.119	Table 2.28 Column 29	1.000**
GEN141	Chevron Chinchaga Plant #1 (ATCO Electric)	*ic* × *cf*	1.119	Table 2.28 Column 19	1.000**
GEN142	Chevron Chinchaga Plant #2 (ATCO Electric)	*ic* × *cf*	1.119	Table 2.28 Column 7	1.000**
GEN143	Little Horse Plant (ATCO Electric)	*ic* × *cf*	1.119	Table 2.28 Column 7	1.000**
GEN144	Stowe Creek (ATCO Electric)	*ic* × *cf*	1.119	Table 2.28 Column 19	1.000**
GEN145	Grande Prairie Microwave Site (ATCO Electric)	*ic* × *cf*	1.119	Table 2.28 Column 26	1.000**
GEN146	Simonett Microwave Site (ATCO Electric)	*ic* × *cf*	1.119	Table 2.28 Column 10	1.000**
GEN147	947d Algar (ATCO Electric)	*ic* × *cf*	1.119	Table 2.28 Column 29	1.000**
GEN148	973 Flat Top Mountain (ATCO Electric)	*ic* × *cf*	1.119	Table 2.28 Column 30	1.000**
GEN149	972 Foggy Mountain (ATCO Electric)	*ic* × *cf*	1.119	Table 2.28 Column 30	1.000**
GEN150	974 Touchwood (ATCO Electric)	*ic* × *cf*	1.119	Table 2.28 Column 26	1.000**
GEN151	996 Facwcett River (ATCO Electric)	*ic* × *cf*	1.119	Table 2.28 Column 2	1.000**
GEN152	Joffre Cogen Plant (ATCO Power)	*ic* × *cf*	1.119	Table 2.30 Column 4	1.000**
GEN153	Oldman River Hydro Power Plant (ATCO Power)	*ic* × *cf*	1.119	Table 2.28 Column 1	1.000**
GEN154	Poplar Hills Power Plant (ATCO Power)	*ic* × *cf*	1.119	Table 2.28 Column 6	1.000**
GEN155	Valleyview Generating Station (ATCO Power)	*ic* × *cf*	1.119	Table 2.28 Column 3	1.000**
GEN156	Rainbow Lake 1 (ATCO Power 2000 Ltd.)	*ic* × *cf*	1.119	Table 2.28 Column 30	1.000**
GEN157	Rainbow Lake 2 (ATCO Power 2000 Ltd.)	*ic* × *cf*	1.119	Table 2.28 Column 30	1.000**
GEN158	Rainbow Lake 3 (ATCO Power 2000 Ltd.)	*ic* × *cf*	1.119	Table 2.28 Column 11	1.000**
GEN159	Rainbow Lake 4 (ATCO Power)	*ic* × *cf*	1.119	Table 2.28 Column 5	1.000**
GEN160	Rainbow Lake 5 (ATCO Power)	*ic* × *cf*	1.119	Table 2.28 Column 3	1.000**
GEN161	Sturgeon Power Plant Units 1 And 2 (ATCO Power 200 Ltd.)	*ic* × *cf*	1.119	Table 2.28 Column 30	1.000**
GEN162	Scotford Cogeneration Facility	*ic* × *cf*	1.119	Table 2.28 Column 1	1.000**

ACC	ACC Description	Schedule A	Schedule B	Schedule C	Schedule D
GEN163	Redwater Cogeneration Facility	*ic* × *cf*	1.119	Table 2.28 Column 3	1.000**
GEN164	Carsland Cogeneration Facility	*ic* × *cf*	1.119	Table 2.28 Column 2	1.000**
GEN165	Primrose Cogeneration Facility (Cnrl)	*ic* × *cf*	1.119	Table 2.28 Column 6	1.000**
GEN166	Fort Saskatchewan Cogeneration Facility	*ic* × *cf*	1.119	Table 2.28 Column 5	1.000**
GEN167	Balzac Power Station	*ic* × *cf*	1.119	Table 2.29 Column 3	1.000**
GEN168	Cavalier Power Station	*ic* × *cf*	1.119	Table 2.29 Column 3	1.000**
GEN169	Syncrude Canada Ltd (1976–25mw Gas Turbine)	*ic* × *cf*	1.119	Table 2.28 Column 28	1.000**
GEN170	Syncrude Canada Ltd (1976–50mw Steam Turbine)	*ic* × *cf*	1.119	Table 2.29 Column 28	1.000**
GEN171	Syncrude Canada Ltd (1976–69mw Steam Turbine)	*ic* × *cf*	1.119	Table 2.29 Column 28	1.000**
GEN172	Syncrude Canada Ltd (2000–80mw Gas Turbine)	*ic* × *cf*	1.119	Table 2.29 Column 28	1.000**
GEN173	Suncor–Tg#1 And Tg#2	*ic* × *cf*	1.119	Table 2.28 Column 30	1.000**
GEN174	Weldwood Pulp Mill–Unit 1	*ic* × *cf*	1.119	Table 2.28 Column 15	1.000**
GEN175	Weldwood Pulp Mill–Unit 2	*ic* × *cf*	1.119	Table 2.28 Column 15	1.000**
GEN176	Alpac Cogeneration Facility	*ic* × *cf*	1.119	Table 2.28 Column 11	1.000**
GEN177	Diashowa Cogeneration Facility	*ic* × *cf*	1.119	Table 2.29 Column 14	1.000**
GEN178	Dow Chemical Canada Cogeneration Facility	*ic* × *cf*	1.119	Table 2.29 Column 25	1.000**
GEN179	Weyerhaeuser–Grande Prairie	*ic* × *cf*	1.119	Table 2.28 Column 30	1.000**
GEN180	Rimbey Gas Plant Cogeneration Facility	*ic* × *cf*	1.119	Table 2.28 Column 12	1.000**
GEN181	Bell River Hydroelectric Plant	*ic* × *cf*	1.119	Table 2.28 Column 13	1.000**
GEN182	St. Mary Hydroelectric Plant	*ic* × *cf*	1.119	Table 2.28 Column 12	1.000**
GEN183	Taylor Chute Hydroelectric Plant	*ic* × *cf*	1.119	Table 2.28 Column 4	1.000**
GEN184	Raymond Reservoir Hydroelectric Plant	*ic* × *cf*	1.119	Table 2.28 Column 10	1.000**
GEN185	Dickson Dam Hydroelectric Plant	*ic* × *cf*	1.119	Table 2.28 Column 12	1.000**
GEN186	Chin Chute Hydroelectric Plant	*ic* × *cf*	1.119	Table 2.28 Column 10	1.000**
GEN187	Waterton Hydroelectric Plant	*ic* × *cf*	1.119	Table 2.28 Column 12	1.000**

ACC	ACC Description	Schedule A	Schedule B	Schedule C	Schedule D
GEN188	Muskeg River	***ic* × *cf***	1.119	Table 2.29 Column 2	1.000**
GEN189	Bear Creek	***ic* × *cf***	1.119	Table 2.29 Column 1	1.000**
GEN190	Calpine	***ic* × *cf***	1.119	Table 2.29 Column 1	1.000**
GEN191	Scotford	***ic* × *cf***	1.119	Table 2.29 Column 1	1.000**
GEN192	Mahkeses	***ic* × *cf***	1.119	Table 2.29 Column 1	1.000**
GEN193	Foster Creek	***ic* × *cf***	1.119	Table 2.29 Column 1	1.000**
GEN200	Wind Generation Facilities	***ic* × *cf***	1.119	Table 2.27	1.000**
GEN201	Facilities Not Listed Above–Less Than Or Equal To 1 Megawatt	***ic* × *cf***	1.119	Table 2.27	1.000**
GEN300	Facilities Not Listed Above–Greater Than 1 And Less Than Or Equal To 50 Megawatt Units	***ic* × *cf***	1.119	Table 2.28 Column 1	1.000**
GEN301	Facilities Not Listed Above–Greater Than 50 And Less Than Or Equal To 100 Megawatt Units	***ic* × *cf***	1.119	Table 2.29 Column 1	1.000**
GEN 302	Facilities Not Listed Above–Greater Than 100 Megawatt Units	***ic* × *cf***	1.119	Table 2.30 Column 1	1.000**

**For the ACC SST10, the assessor may adjust for additional depreciation (Schedule D) only on a case by case basis if acceptable evidence of loss is provided and documented by the linear property owner or operator. For ACCs beginning with GEN, the assessor may adjust for additional depreciation (Schedule D) only on a case by case basis, if acceptable evidence of loss is provided and documented by the linear property owner or operator.

TABLE 2.2 COST FACTORS FOR ELECTRIC POWER SYSTEM ACCS IN TABLE 2.1

Year Built	Cost Factor *(cf)*	Year Built	Cost Factor *(cf)*	Year Built	Cost Factor *(cf)*
1913	18.86	1944	9.71	1975	2.43
1914	19.51	1945	9.63	1976	2.14
1915	19.88	1946	8.93	1977	1.96
1916	18.35	1947	8.30	1978	1.78
1917	15.57	1948	7.94	1979	1.57
1918	13.56	1949	7.95	1980	1.40
1919	11.97	1950	7.73	1981	1.24
1920	9.80	1951	6.94	1982	1.16
1921	10.87	1952	6.50	1983	1.28
1922	11.78	1953	6.12	1984	1.34
1923	11.48	1954	6.05	1985	1.30
1924	11.61	1955	6.00	1986	1.30
1925	11.79	1956	5.76	1987	1.26
1926	11.89	1957	5.56	1988	1.24
1927	11.90	1958	5.45	1989	1.18
1928	11.62	1959	5.39	1990	1.13
1929	11.18	1960	5.34	1991	1.07
1930	11.57	1961	5.30	1992	1.05
1931	12.46	1962	5.29	1993	1.03
1932	13.43	1963	5.26	1994	1.00
1933	14.08	1964	5.05	1995	1.00
1934	13.87	1965	4.86	1996	1.00
1935	13.73	1966	4.68	1997	0.99
1936	13.34	1967	4.29	1998	0.98
1937	12.49	1968	4.48	1999	0.97
1938	12.72	1969	4.39	2000	0.97
1939	12.60	1970	3.97	2001	0.97
1940	11.96	1971	3.82	2002	0.96
1941	10.91	1972	3.53	2003	0.95
1942	9.99	1973	3.31	2004	0.89
1943	9.77	1974	2.93		

TABLE 2.3 SCHEDULE C FACTORS FOR ACCs BEGINNING WITH SST

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	1.000	14	0.510	28	0.250
1	0.960	15	0.490	29	0.240
2	0.920	16	0.460	30	0.220
3	0.870	17	0.440	31	0.210
4	0.840	18	0.420	32	0.200
5	0.800	19	0.400	33	0.190
6	0.760	20	0.380	34	0.180
7	0.720	21	0.360	35	0.170
8	0.690	22	0.340	36	0.160
9	0.660	23	0.320	37	0.150
10	0.620	24	0.310	38	0.140
11	0.590	25	0.290	39	0.130
12	0.570	26	0.280	40	0.120
13	0.540	27	0.260	> 40	0.120

TABLE 2.4 SCHEDULE C FACTORS FOR ACC GEN100

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	8	0.432	16	0.243
1	0.750	9	0.399	17	0.227
2	0.746	10	0.370	18	0.213
3	0.672	11	0.344	>18	0.200
4	0.610	12	0.320		
5	0.556	13	0.298		
6	0.509	14	0.278		
7	0.468	15	0.260		

TABLE 2.5 SCHEDULE C FACTORS FOR ACC GEN101

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	6	0.395	12	0.235
1	0.750	7	0.357	13	0.219
2	0.643	8	0.326	14	0.203
3	0.559	9	0.299	15	0.200
4	0.493	10	0.274	16	0.200
5	0.439	11	0.253	>16	0.200

TABLE 2.6 SCHEDULE C FACTORS FOR ACC GEN102

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	16	0.470	32	0.283
1	0.750	17	0.454	33	0.275
2	0.750	18	0.439	34	0.268
3	0.750	19	0.425	35	0.262
4	0.750	20	0.410	36	0.253
5	0.740	21	0.397	37	0.248
6	0.706	22	0.383	38	0.240
7	0.674	23	0.373	39	0.233
8	0.645	24	0.359	40	0.226
9	0.617	25	0.349	41	0.220
10	0.592	26	0.338	42	0.215
11	0.569	27	0.330	43	0.210
12	0.546	28	0.318	44	0.201
13	0.525	29	0.309	45	0.200
14	0.507	30	0.302	>45	0.200
15	0.487	31	0.292		

TABLE 2.7 SCHEDULE C FACTORS FOR ACC GEN103

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	9	0.498	18	0.332
1	0.750	10	0.472	19	0.319
2	0.750	11	0.449	20	0.308
3	0.750	12	0.428	21	0.297
4	0.680	13	0.408	22	0.287
5	0.635	14	0.391	23	0.277
6	0.594	15	0.374	24	0.269
7	0.559	16	0.359	25	0.200
8	0.527	17	0.345	>25	0.200

TABLE 2.8 SCHEDULE C FACTORS FOR ACC GEN104

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	15	0.608	30	0.427
1	0.750	16	0.592	31	0.418
2	0.750	17	0.577	32	0.404
3	0.750	18	0.562	33	0.386
4	0.750	19	0.548	34	0.368
5	0.750	20	0.535	35	0.349
6	0.750	21	0.522	36	0.331
7	0.750	22	0.510	37	0.313
8	0.744	23	0.498	38	0.294
9	0.721	24	0.487	39	0.276
10	0.700	25	0.476	40	0.258
11	0.680	26	0.465	41	0.239
12	0.661	27	0.455	42	0.221
13	0.642	28	0.445	43	0.203
14	0.625	29	0.436	>43	0.200

TABLE 2.9 SCHEDULE C FACTORS FOR ACC GEN105

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	14	0.506	28	0.303
1	0.750	15	0.486	29	0.293
2	0.750	16	0.468	30	0.283
3	0.750	17	0.450	31	0.274
4	0.750	18	0.433	32	0.265
5	0.750	19	0.417	33	0.256
6	0.714	20	0.402	34	0.248
7	0.682	21	0.388	35	0.240
8	0.651	22	0.374	36	0.232
9	0.623	23	0.361	37	0.224
10	0.597	24	0.348	38	0.217
11	0.572	25	0.336	39	0.204
12	0.549	26	0.325	>39	0.200
13	0.527	27	0.314		

TABLE 2.10 SCHEDULE C FACTORS FOR ACC GEN106

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	7	0.464	14	0.272
1	0.750	8	0.427	15	0.253
2	0.744	9	0.394	16	0.236
3	0.670	10	0.365	17	0.221
4	0.607	11	0.338	18	0.206
5	0.552	12	0.314	>18	0.200
6	0.505	13	0.292		

TABLE 2.11 SCHEDULE C FACTORS FOR ACC GEN107

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	6	0.416	12	0.241
1	0.750	7	0.377	13	0.223
2	0.670	8	0.342	14	0.206
3	0.586	9	0.313	>14	0.200
4	0.519	10	0.286		
5	0.443	11	0.262		

TABLE 2.12 SCHEDULE C FACTORS FOR ACC GEN108

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	17	0.539	34	0.333
1	0.750	18	0.522	35	0.321
2	0.750	19	0.507	36	0.314
3	0.750	20	0.493	37	0.303
4	0.750	21	0.480	38	0.293
5	0.750	22	0.465	39	0.288
6	0.750	23	0.454	40	0.278
7	0.744	24	0.442	41	0.269
8	0.718	25	0.427	42	0.261
9	0.694	26	0.416	43	0.253
10	0.671	27	0.406	44	0.241
11	0.650	28	0.394	45	0.233
12	0.629	29	0.382	46	0.227
13	0.609	30	0.371	47	0.215
14	0.590	31	0.360	48	0.209
15	0.573	32	0.351	49	0.203
16	0.556	33	0.342	>49	0.200

TABLE 2.13 SCHEDULE C FACTORS FOR ACC GEN109

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	13	0.400	26	0.254
1	0.750	14	0.383	27	0.247
2	0.750	15	0.367	28	0.240
3	0.720	16	0.353	29	0.234
4	0.667	17	0.340	30	0.228
5	0.621	18	0.327	31	0.222
6	0.581	19	0.316	32	0.217
7	0.546	20	0.305	33	0.212
8	0.514	21	0.295	34	0.207
9	0.487	22	0.286	35	0.202
10	0.462	23	0.277	>35	0.200
11	0.439	24	0.269		
12	0.419	25	0.261		

TABLE 2.14 SCHEDULE C FACTORS FOR ACC GEN110

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	6	0.467	12	0.262
1	0.750	7	0.423	13	0.238
2	0.724	8	0.383	14	0.216
3	0.644	9	0.348	>14	0.200
4	0.577	10	0.316		
5	0.518	11	0.288		

TABLE 2.15 SCHEDULE C FACTORS FOR ACC GEN111

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	6	0.460	12	0.264
1	0.750	7	0.417	13	0.242
2	0.713	8	0.379	14	0.222
3	0.634	9	0.345	15	0.203
4	0.567	10	0.315	16	0.200
5	0.509	11	0.288	>16	0.200

TABLE 2.16 SCHEDULE C FACTORS FOR ACC GEN112

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	6	0.463	13	0.232
1	0.750	7	0.418	14	0.210
2	0.722	8	0.378	>14	0.200
3	0.642	9	0.343		
4	0.573	10	0.311		
5	0.515	11	0.282		
		12	0.256		

TABLE 2.17 SCHEDULE C FACTORS FOR ACC GEN113

Chronological Age	Schedule C Factor
0	0.346
1	0.200
> 1	0.200

TABLE 2.18 SCHEDULE C FACTORS FOR ACC GEN114

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	9	0.435	18	0.260
1	0.750	10	0.408	19	0.247
2	0.750	11	0.383	20	0.236
3	0.692	12	0.361	21	0.225
4	0.633	13	0.340	22	0.214
5	0.583	14	0.321	23	0.205
6	0.539	15	0.304	>23	0.200
7	0.500	16	0.288		
8	0.466	17	0.274		

TABLE 2.19 SCHEDULE C FACTORS FOR ACC GEN115

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	16	0.504	32	0.311
1	0.750	17	0.489	33	0.303
2	0.750	18	0.473	34	0.293
3	0.750	19	0.459	35	0.284
4	0.750	20	0.444	36	0.275
5	0.750	21	0.430	37	0.267
6	0.730	22	0.417	38	0.259
7	0.700	23	0.406	39	0.252
8	0.672	24	0.394	40	0.242
9	0.646	25	0.382	41	0.236
10	0.622	26	0.372	42	0.226
11	0.599	27	0.359	43	0.217
12	0.577	28	0.351	44	0.213
13	0.558	29	0.340	45	0.205
14	0.539	30	0.331	>45	0.200
15	0.521	31	0.322		

TABLE 2.20 SCHEDULE C FACTORS FOR ACC GEN116

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	7	0.464	14	0.272
1	0.750	8	0.427	15	0.253
2	0.744	9	0.394	16	0.236
3	0.670	10	0.365	17	0.221
4	0.607	11	0.338	18	0.206
5	0.552	12	0.314	>18	0.200
6	0.505	13	0.292		

TABLE 2.21 SCHEDULE C FACTORS FOR ACC GEN117

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	5	0.465	10	0.241
1	0.750	6	0.409	11	0.209
2	0.694	7	0.359	>11	0.200
3	0.605	8	0.315		
4	0.530	9	0.276		

TABLE 2.22 SCHEDULE C FACTORS FOR ACC GEN118

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**22**	0.474	**44**	0.299
1	0.750	**23**	0.463	**45**	0.292
2	0.750	**24**	0.450	**46**	0.286
3	0.750	**25**	0.441	**47**	0.281
4	0.750	**26**	0.430	**48**	0.276
5	0.750	**27**	0.422	**49**	0.271
6	0.750	**28**	0.410	**50**	0.267
7	0.736	**29**	0.401	**51**	0.263
8	0.710	**30**	0.394	**52**	0.259
9	0.687	**31**	0.387	**53**	0.251
10	0.665	**32**	0.377	**54**	0.248
11	0.643	**33**	0.369	**55**	0.245
12	0.624	**34**	0.360	**56**	0.238
13	0.605	**35**	0.353	**57**	0.236
14	0.586	**36**	0.346	**58**	0.229
15	0.571	**37**	0.340	**59**	0.228
16	0.555	**38**	0.334	**60**	0.221
17	0.539	**39**	0.329	**61**	0.219
18	0.526	**40**	0.320	**62**	0.215
19	0.512	**41**	0.316	**63**	0.209
20	0.498	**42**	0.308	**64**	0.204
21	0.486	**43**	0.306	**>64**	0.200

TABLE 2.23 SCHEDULE C FACTORS FOR ACC GEN119

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	22	0.477	44	0.299
1	0.750	23	0.465	45	0.295
2	0.750	24	0.455	46	0.289
3	0.750	25	0.443	47	0.283
4	0.750	26	0.432	48	0.278
5	0.750	27	0.425	49	0.273
6	0.750	28	0.416	50	0.269
7	0.738	29	0.404	51	0.259
8	0.712	30	0.397	52	0.256
9	0.689	31	0.390	53	0.252
10	0.667	32	0.380	54	0.250
11	0.646	33	0.371	55	0.241
12	0.626	34	0.363	56	0.239
13	0.608	35	0.356	57	0.232
14	0.590	36	0.348	58	0.230
15	0.573	37	0.342	59	0.223
16	0.557	38	0.336	60	0.223
17	0.543	39	0.331	61	0.216
18	0.528	40	0.323	62	0.210
19	0.515	41	0.318	63	0.210
20	0.500	42	0.311	64	0.204
21	0.489	43	0.303	>64	0.200

TABLE 2.24 SCHEDULE C FACTORS FOR ACC GEN120

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	14	0.488	28	0.302
1	0.750	15	0.469	29	0.293
2	0.750	16	0.453	30	0.282
3	0.750	17	0.436	31	0.275
4	0.750	18	0.422	32	0.266
5	0.725	19	0.407	33	0.258
6	0.690	20	0.392	34	0.250
7	0.657	21	0.380	35	0.240
8	0.627	22	0.366	36	0.234
9	0.599	23	0.355	37	0.225
10	0.574	24	0.343	38	0.216
11	0.550	25	0.332	39	0.213
12	0.528	26	0.320	40	0.206
13	0.508	27	0.312	>40	0.200

TABLE 2.25 SCHEDULE C FACTORS FOR ACC GEN121

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	9	0.440	18	0.267
1	0.750	10	0.413	19	0.254
2	0.750	11	0.389	20	0.243
3	0.695	12	0.366	21	0.232
4	0.637	13	0.346	22	0.221
5	0.587	14	0.328	23	0.212
6	0.543	15	0.310	24	0.203
7	0.505	16	0.295	>24	0.200
8	0.471	17	0.280		

TABLE 2.26 SCHEDULE C FACTORS FOR ACC GEN122

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	5	0.488	10	0.273
1	0.750	6	0.434	11	0.243
2	0.707	7	0.386	12	0.215
3	0.622	8	0.344	13	0.200
4	0.550	9	0.307	>13	0.200

TABLE 2.27 SCHEDULE C FACTORS FOR ACC GEN200 AND GEN201

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	9	0.636	18	0.330
1	0.750	10	0.598	19	0.303
2	0.750	11	0.560	20	0.277
3	0.750	12	0.524	21	0.252
4	0.750	13	0.489	22	0.228
5	0.750	14	0.455	23	0.206
6	0.750	15	0.421	24	0.200
7	0.717	16	0.389	>24	0.200
8	0.676	17	0.360		

TABLE 2.28 SCHEDULE C FACTORS FOR ACC GEN300

Generation Unit Effective Age is determined by examining the present condition, design features and engineering factors of comparable types of generation plants and substations. Effective age may be less than, equal to, or greater than actual age.

Chronological Age	Generation Unit Effective Age							
	1	2	3	4	5	6	7	8
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.733	0.733	0.730	0.728	0.725	0.723	0.719	0.715
8	0.696	0.695	0.693	0.691	0.689	0.686	0.682	0.678
9	0.660	0.659	0.657	0.655	0.653	0.650	0.647	0.643
10	0.624	0.623	0.622	0.620	0.618	0.615	0.612	0.608
11	0.588	0.588	0.587	0.585	0.583	0.581	0.578	0.575
12	0.553	0.552	0.552	0.551	0.550	0.547	0.545	0.542
13	0.519	0.519	0.519	0.517	0.516	0.515	0.512	0.509
14	0.486	0.486	0.485	0.485	0.483	0.482	0.480	0.479
15	0.453	0.453	0.453	0.453	0.451	0.451	0.450	0.447
16	0.422	0.422	0.422	0.420	0.420	0.420	0.419	0.417
17	0.390	0.390	0.390	0.390	0.390	0.390	0.388	0.387
18	0.361	0.361	0.361	0.361	0.361	0.361	0.359	0.359
19	0.333	0.333	0.333	0.333	0.333	0.330	0.330	0.330
20	0.303	0.303	0.303	0.303	0.303	0.303	0.303	0.303
21	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276
22	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
23	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225
24	0.201	0.201	0.201	0.201	0.201	0.201	0.201	0.201
25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.28 CONT.

Chronological Age	Generation Unit Effective Age							
	9	10	11	12	13	14	15	16
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.744	0.733
6	0.748	0.742	0.736	0.728	0.720	0.710	0.700	0.688
7	0.710	0.703	0.697	0.689	0.680	0.670	0.660	0.647
8	0.672	0.667	0.660	0.653	0.644	0.634	0.622	0.610
9	0.637	0.632	0.625	0.618	0.608	0.599	0.587	0.575
10	0.603	0.598	0.591	0.584	0.576	0.565	0.554	0.541
11	0.570	0.565	0.559	0.552	0.544	0.533	0.523	0.510
12	0.538	0.533	0.527	0.521	0.513	0.504	0.493	0.481
13	0.506	0.502	0.497	0.490	0.483	0.475	0.464	0.453
14	0.476	0.471	0.467	0.461	0.455	0.446	0.437	0.425
15	0.445	0.442	0.437	0.432	0.426	0.419	0.410	0.400
16	0.415	0.412	0.408	0.405	0.398	0.393	0.384	0.374
17	0.387	0.383	0.381	0.377	0.372	0.367	0.359	0.350
18	0.357	0.355	0.353	0.349	0.346	0.340	0.334	0.326
19	0.328	0.328	0.326	0.322	0.320	0.316	0.310	0.304
20	0.303	0.301	0.299	0.296	0.294	0.290	0.286	0.279
21	0.276	0.274	0.274	0.272	0.269	0.267	0.263	0.258
22	0.250	0.250	0.248	0.248	0.246	0.243	0.241	0.236
23	0.225	0.225	0.223	0.223	0.223	0.220	0.218	0.213
24	0.201	0.201	0.201	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200				

TABLE 2.28 CONT.

Chronological Age	Generation Unit Effective Age							
	17	18	19	20	21	22	23	24
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.735	0.708
4	0.750	0.750	0.744	0.728	0.709	0.687	0.661	0.630
5	0.720	0.706	0.691	0.672	0.652	0.627	0.599	0.565
6	0.675	0.660	0.643	0.623	0.601	0.575	0.546	0.511
7	0.633	0.617	0.600	0.580	0.557	0.530	0.500	0.464
8	0.595	0.579	0.560	0.540	0.517	0.490	0.460	0.424
9	0.560	0.544	0.525	0.504	0.481	0.454	0.424	0.389
10	0.527	0.511	0.492	0.471	0.448	0.422	0.392	0.358
11	0.496	0.480	0.462	0.442	0.419	0.393	0.364	0.330
12	0.467	0.451	0.433	0.414	0.392	0.366	0.337	0.306
13	0.439	0.424	0.407	0.388	0.366	0.341	0.314	0.284
14	0.413	0.399	0.382	0.364	0.342	0.320	0.293	0.262
15	0.388	0.375	0.359	0.341	0.321	0.298	0.273	0.244
16	0.364	0.350	0.337	0.320	0.301	0.279	0.253	0.226
17	0.341	0.328	0.314	0.299	0.281	0.260	0.236	0.210
18	0.317	0.307	0.294	0.278	0.263	0.242	0.220	0.200
19	0.296	0.286	0.273	0.259	0.243	0.225	0.204	
20	0.273	0.264	0.254	0.241	0.226	0.208	0.200	
21	0.251	0.245	0.233	0.222	0.208	0.200		
22	0.229	0.224	0.215	0.205	0.200			
23	0.208	0.203	0.200	0.200				
24	0.200	0.200						
25								

TABLE 2.28 CONT.

Chronological Age	Generation Unit Effective Age					
	25	26	27	28	29	30 and greater
0	0.750	0.750	0.750	0.750	0.750	0.633
1	0.750	0.750	0.750	0.750	0.750	0.633
2	0.750	0.745	0.699	0.633	0.528	0.340
3	0.674	0.632	0.576	0.499	0.388	0.214
4	0.592	0.545	0.485	0.407	0.299	0.200
5	0.525	0.476	0.416	0.339	0.238	
6	0.470	0.421	0.361	0.287	0.200	
7	0.424	0.375	0.317	0.246		
8	0.384	0.337	0.280	0.213		
9	0.349	0.303	0.249	0.200		
10	0.320	0.275	0.223			
11	0.293	0.249	0.200			
12	0.269	0.227				
13	0.248	0.200				
14	0.228					
15	0.210					
16	0.200					
17						
18						
19						
20						

TABLE 2.29 SCHEDULE C FACTORS FOR ACC GEN301

Chronological Age	Generation Unit Effective Age						
	1	2	3	4	5	6	7
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.750	0.750	0.750	0.750	0.750
8	0.743	0.740	0.738	0.734	0.731	0.728	0.724
9	0.714	0.712	0.709	0.706	0.703	0.700	0.695
10	0.688	0.684	0.682	0.679	0.676	0.672	0.668
11	0.662	0.658	0.656	0.652	0.650	0.645	0.642
12	0.636	0.633	0.631	0.628	0.624	0.621	0.617
13	0.611	0.608	0.605	0.603	0.600	0.596	0.592
14	0.587	0.584	0.583	0.580	0.575	0.572	0.568
15	0.563	0.561	0.558	0.557	0.553	0.550	0.545
16	0.540	0.538	0.536	0.533	0.531	0.528	0.524
17	0.517	0.515	0.514	0.512	0.508	0.506	0.503
18	0.496	0.494	0.492	0.490	0.488	0.484	0.480
19	0.475	0.473	0.471	0.469	0.467	0.463	0.461
20	0.453	0.453	0.451	0.449	0.447	0.444	0.440
21	0.434	0.432	0.429	0.429	0.427	0.425	0.420
22	0.414	0.411	0.411	0.409	0.406	0.404	0.402
23	0.394	0.391	0.391	0.389	0.389	0.386	0.384
24	0.374	0.374	0.372	0.372	0.369	0.367	0.364
25	0.356	0.356	0.353	0.353	0.350	0.350	0.348
26	0.338	0.335	0.335	0.335	0.332	0.332	0.330
27	0.318	0.318	0.318	0.318	0.315	0.315	0.312
28	0.301	0.301	0.301	0.298	0.298	0.298	0.295
29	0.285	0.285	0.282	0.282	0.282	0.282	0.279
30	0.267	0.267	0.267	0.267	0.267	0.267	0.263
31	0.252	0.252	0.252	0.252	0.249	0.249	0.249
32	0.238	0.234	0.234	0.234	0.234	0.234	0.234
33	0.221	0.221	0.221	0.221	0.221	0.221	0.217
34	0.208	0.204	0.204	0.204	0.204	0.204	0.204
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.29 CONT.

Chronological Age	Generation Unit Effective Age						
	8	9	10	11	12	13	14
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.746	0.741	0.736	0.730	0.724	0.718
8	0.720	0.715	0.710	0.705	0.699	0.692	0.686
9	0.691	0.687	0.681	0.676	0.669	0.662	0.655
10	0.664	0.659	0.653	0.648	0.642	0.634	0.627
11	0.637	0.633	0.627	0.621	0.614	0.607	0.600
12	0.612	0.607	0.602	0.595	0.589	0.583	0.575
13	0.588	0.583	0.578	0.571	0.566	0.559	0.550
14	0.565	0.559	0.555	0.549	0.541	0.535	0.526
15	0.542	0.537	0.531	0.526	0.520	0.512	0.506
16	0.519	0.514	0.509	0.504	0.499	0.492	0.483
17	0.497	0.494	0.488	0.483	0.477	0.470	0.463
18	0.476	0.473	0.469	0.463	0.457	0.451	0.444
19	0.457	0.453	0.449	0.442	0.438	0.432	0.424
20	0.438	0.434	0.429	0.425	0.419	0.412	0.406
21	0.418	0.414	0.409	0.405	0.400	0.396	0.389
22	0.399	0.395	0.392	0.387	0.383	0.378	0.371
23	0.381	0.379	0.374	0.369	0.366	0.361	0.354
24	0.361	0.359	0.356	0.354	0.349	0.343	0.338
25	0.345	0.342	0.340	0.337	0.332	0.326	0.324
26	0.327	0.327	0.324	0.318	0.316	0.313	0.307
27	0.312	0.309	0.306	0.303	0.300	0.295	0.292
28	0.295	0.292	0.289	0.286	0.283	0.280	0.277
29	0.279	0.276	0.276	0.273	0.270	0.266	0.263
30	0.263	0.260	0.260	0.257	0.254	0.250	0.247
31	0.249	0.245	0.245	0.242	0.238	0.238	0.235
32	0.231	0.231	0.231	0.227	0.227	0.224	0.220
33	0.217	0.217	0.217	0.214	0.214	0.210	0.206
34	0.204	0.204	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200					

TABLE 2.29 CONT.

Chronological Age	Generation Unit Effective Age						
	15	16	17	18	19	20	21
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.741	0.730
6	0.745	0.737	0.730	0.721	0.710	0.699	0.687
7	0.710	0.702	0.693	0.683	0.673	0.661	0.647
8	0.677	0.669	0.660	0.649	0.638	0.625	0.612
9	0.647	0.638	0.629	0.618	0.606	0.593	0.579
10	0.619	0.609	0.600	0.588	0.577	0.563	0.549
11	0.591	0.582	0.573	0.561	0.548	0.536	0.521
12	0.566	0.556	0.546	0.536	0.523	0.509	0.495
13	0.542	0.533	0.522	0.511	0.500	0.486	0.471
14	0.519	0.510	0.500	0.488	0.476	0.462	0.448
15	0.496	0.488	0.477	0.466	0.455	0.442	0.427
16	0.475	0.466	0.456	0.446	0.434	0.420	0.407
17	0.456	0.446	0.437	0.427	0.414	0.401	0.388
18	0.436	0.426	0.419	0.407	0.396	0.384	0.371
19	0.418	0.408	0.400	0.390	0.379	0.367	0.353
20	0.399	0.391	0.382	0.372	0.361	0.350	0.337
21	0.382	0.373	0.364	0.355	0.346	0.335	0.321
22	0.364	0.357	0.350	0.340	0.331	0.319	0.307
23	0.349	0.342	0.334	0.324	0.314	0.305	0.292
24	0.333	0.325	0.318	0.310	0.299	0.289	0.279
25	0.316	0.310	0.302	0.294	0.286	0.275	0.264
26	0.302	0.296	0.288	0.282	0.273	0.262	0.254
27	0.286	0.280	0.274	0.268	0.260	0.251	0.239
28	0.271	0.268	0.262	0.253	0.247	0.238	0.229
29	0.257	0.254	0.248	0.241	0.235	0.226	0.216
30	0.244	0.241	0.234	0.228	0.221	0.215	0.205
31	0.232	0.225	0.222	0.215	0.208	0.202	0.200
32	0.217	0.213	0.210	0.203	0.200	0.200	
33	0.203	0.200	0.200	0.200			
34	0.200						
35							

TABLE 2.29 CONT.

Chronological Age	Generation Unit Effective Age						
	22	23	24	25	26	27	28
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.732
4	0.750	0.750	0.741	0.724	0.705	0.684	0.658
5	0.717	0.703	0.688	0.669	0.649	0.624	0.596
6	0.673	0.658	0.641	0.621	0.599	0.573	0.544
7	0.633	0.617	0.599	0.578	0.555	0.529	0.498
8	0.597	0.580	0.561	0.540	0.517	0.489	0.459
9	0.563	0.547	0.527	0.505	0.482	0.455	0.424
10	0.533	0.515	0.496	0.474	0.450	0.423	0.393
11	0.504	0.487	0.468	0.447	0.423	0.396	0.366
12	0.479	0.461	0.442	0.421	0.397	0.370	0.341
13	0.456	0.438	0.418	0.396	0.373	0.347	0.318
14	0.433	0.415	0.396	0.375	0.351	0.326	0.298
15	0.411	0.394	0.375	0.354	0.332	0.306	0.279
16	0.391	0.374	0.356	0.335	0.313	0.289	0.262
17	0.372	0.356	0.338	0.318	0.296	0.272	0.247
18	0.355	0.340	0.320	0.301	0.280	0.257	0.232
19	0.339	0.322	0.306	0.286	0.265	0.243	0.219
20	0.322	0.307	0.290	0.273	0.251	0.230	0.206
21	0.308	0.292	0.276	0.258	0.238	0.218	0.200
22	0.293	0.279	0.262	0.246	0.227	0.205	
23	0.280	0.265	0.250	0.233	0.215	0.200	
24	0.266	0.253	0.237	0.222	0.204		
25	0.253	0.240	0.227	0.210	0.200		
26	0.240	0.229	0.215	0.201			
27	0.230	0.216	0.204	0.200			
28	0.217	0.207	0.200				
29	0.207	0.200					
30	0.200						

TABLE 2.29 CONT.

Chronological Age	Generation Unit Effective Age						
	29	30	31	32	33	34	35 and greater
0	0.750	0.750	0.750	0.750	0.750	0.750	0.632
1	0.750	0.750	0.750	0.750	0.750	0.750	0.632
2	0.750	0.750	0.743	0.697	0.631	0.527	0.339
3	0.705	0.672	0.629	0.574	0.498	0.388	0.214
4	0.627	0.590	0.543	0.484	0.406	0.299	0.200
5	0.563	0.523	0.475	0.414	0.338	0.237	
6	0.509	0.468	0.419	0.360	0.286	0.200	
7	0.463	0.422	0.374	0.316	0.246		
8	0.423	0.383	0.336	0.280	0.212		
9	0.389	0.349	0.303	0.249	0.200		
10	0.358	0.320	0.275	0.223			
11	0.331	0.293	0.250	0.200			
12	0.308	0.270	0.228				
13	0.286	0.249	0.209				
14	0.266	0.231	0.200				
15	0.249	0.215					
16	0.233	0.200					
17	0.218						
18	0.203						
19	0.200						

TABLE 2.30 SCHEDULE C FACTORS FOR ACC GEN302

Chronological Age	Generation Unit Effective Age						
	1	2	3	4	5	6	7
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.750	0.750	0.750	0.750	0.750
8	0.750	0.750	0.750	0.750	0.750	0.750	0.750
9	0.750	0.750	0.750	0.750	0.750	0.750	0.750
10	0.749	0.746	0.743	0.740	0.736	0.731	0.727
11	0.729	0.725	0.722	0.718	0.715	0.710	0.705
12	0.709	0.705	0.702	0.698	0.694	0.690	0.685
13	0.689	0.687	0.682	0.678	0.674	0.670	0.665
14	0.670	0.667	0.663	0.660	0.656	0.651	0.647
15	0.652	0.649	0.646	0.641	0.636	0.632	0.627
16	0.635	0.632	0.628	0.623	0.620	0.615	0.610
17	0.619	0.615	0.610	0.606	0.603	0.597	0.592
18	0.602	0.598	0.594	0.590	0.586	0.580	0.577
19	0.585	0.581	0.577	0.573	0.569	0.565	0.558
20	0.569	0.567	0.562	0.558	0.554	0.550	0.543
21	0.554	0.551	0.547	0.542	0.538	0.533	0.529
22	0.539	0.534	0.532	0.527	0.522	0.518	0.513
23	0.525	0.520	0.517	0.512	0.507	0.505	0.500
24	0.509	0.506	0.504	0.499	0.493	0.491	0.486
25	0.496	0.493	0.488	0.485	0.480	0.477	0.472
26	0.481	0.478	0.475	0.470	0.467	0.464	0.459
27	0.470	0.464	0.461	0.458	0.455	0.449	0.446
28	0.456	0.452	0.449	0.443	0.440	0.437	0.431
29	0.442	0.439	0.436	0.433	0.429	0.423	0.420
30	0.429	0.426	0.422	0.419	0.416	0.413	0.409
31	0.416	0.413	0.410	0.406	0.403	0.399	0.396
32	0.404	0.401	0.397	0.394	0.390	0.387	0.383
33	0.392	0.389	0.385	0.382	0.382	0.378	0.371
34	0.381	0.377	0.374	0.370	0.370	0.366	0.362
35	0.366	0.366	0.362	0.359	0.359	0.355	0.351

TABLE 2.30 CONT.

Chronological Age	Generation Unit Effective Age						
	1	2	3	4	5	6	7
36	0.356	0.352	0.352	0.348	0.344	0.344	0.340
37	0.346	0.342	0.342	0.338	0.334	0.334	0.329
38	0.332	0.332	0.328	0.328	0.324	0.319	0.319
39	0.322	0.318	0.318	0.314	0.314	0.310	0.306
40	0.309	0.309	0.309	0.305	0.300	0.300	0.296
41	0.301	0.296	0.296	0.296	0.292	0.292	0.287
42	0.288	0.288	0.288	0.283	0.283	0.279	0.279
43	0.280	0.275	0.275	0.275	0.271	0.271	0.266
44	0.268	0.268	0.263	0.263	0.263	0.258	0.258
45	0.256	0.256	0.256	0.256	0.251	0.251	0.246
46	0.249	0.249	0.244	0.244	0.244	0.239	0.239
47	0.238	0.238	0.238	0.233	0.233	0.233	0.228
48	0.227	0.227	0.227	0.227	0.221	0.221	0.221
49	0.221	0.216	0.216	0.216	0.216	0.210	0.210
50	0.210	0.210	0.205	0.205	0.205	0.205	0.205
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 CONT.

Chronological Age	Generation Unit Effective Age						
	8	9	10	11	12	13	14
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.750	0.750	0.750	0.750	0.750
8	0.750	0.750	0.750	0.750	0.750	0.746	0.740
9	0.746	0.741	0.736	0.732	0.726	0.720	0.714
10	0.723	0.718	0.714	0.707	0.702	0.696	0.690
11	0.701	0.696	0.691	0.686	0.679	0.673	0.666
12	0.680	0.675	0.670	0.664	0.657	0.651	0.645
13	0.660	0.655	0.649	0.644	0.637	0.630	0.623
14	0.641	0.636	0.630	0.624	0.617	0.611	0.603
15	0.622	0.617	0.611	0.604	0.598	0.592	0.584
16	0.604	0.599	0.592	0.587	0.581	0.574	0.565
17	0.586	0.581	0.575	0.570	0.563	0.555	0.548
18	0.571	0.565	0.559	0.553	0.546	0.538	0.530
19	0.554	0.548	0.542	0.536	0.530	0.522	0.516
20	0.539	0.532	0.526	0.522	0.513	0.507	0.500
21	0.524	0.517	0.513	0.506	0.499	0.493	0.484
22	0.508	0.503	0.496	0.492	0.484	0.477	0.470
23	0.495	0.488	0.483	0.478	0.470	0.463	0.456
24	0.480	0.475	0.470	0.462	0.457	0.449	0.442
25	0.466	0.461	0.456	0.450	0.442	0.437	0.429
26	0.453	0.447	0.442	0.436	0.431	0.425	0.417
27	0.440	0.435	0.429	0.423	0.417	0.411	0.405
28	0.428	0.422	0.416	0.413	0.407	0.398	0.392
29	0.417	0.411	0.404	0.401	0.395	0.389	0.379
30	0.403	0.400	0.393	0.387	0.383	0.377	0.371
31	0.393	0.386	0.383	0.376	0.369	0.366	0.359
32	0.380	0.376	0.369	0.366	0.359	0.356	0.349
33	0.367	0.364	0.360	0.353	0.349	0.342	0.339
34	0.359	0.351	0.348	0.344	0.337	0.333	0.326
35	0.347	0.343	0.340	0.332	0.328	0.321	0.317
36	0.336	0.332	0.328	0.324	0.317	0.313	0.309
37	0.326	0.321	0.317	0.313	0.309	0.301	0.297
38	0.315	0.311	0.307	0.303	0.299	0.295	0.286
39	0.306	0.301	0.297	0.293	0.289	0.284	0.280
40	0.296	0.292	0.287	0.283	0.279	0.274	0.270
41	0.283	0.283	0.278	0.274	0.269	0.265	0.261
42	0.274	0.270	0.270	0.265	0.261	0.256	0.251
43	0.266	0.261	0.257	0.257	0.252	0.247	0.243

TABLE 2.30 CONT.

Chronological Age	Generation Unit Effective Age						
	8	9	10	11	12	13	14
44	0.254	0.254	0.249	0.244	0.244	0.239	0.234
45	0.246	0.241	0.241	0.236	0.231	0.231	0.227
46	0.234	0.234	0.229	0.229	0.224	0.219	0.219
47	0.228	0.223	0.223	0.217	0.217	0.212	0.207
48	0.216	0.216	0.216	0.211	0.206	0.206	0.201
49	0.210	0.205	0.205	0.205	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200			

TABLE 2.30 CONT.

Chronological Age	Generation Unit Effective Age						
	15	16	17	18	19	20	21
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.748	0.741	0.734	0.725	0.716
8	0.734	0.727	0.720	0.712	0.704	0.695	0.685
9	0.707	0.700	0.692	0.685	0.676	0.666	0.656
10	0.682	0.675	0.667	0.658	0.650	0.639	0.629
11	0.659	0.651	0.643	0.634	0.625	0.614	0.604
12	0.637	0.628	0.621	0.612	0.602	0.591	0.580
13	0.615	0.607	0.599	0.589	0.579	0.570	0.557
14	0.595	0.587	0.578	0.569	0.559	0.549	0.537
15	0.576	0.568	0.558	0.549	0.539	0.528	0.517
16	0.558	0.550	0.540	0.531	0.521	0.509	0.499
17	0.541	0.532	0.523	0.514	0.503	0.492	0.481
18	0.523	0.515	0.505	0.496	0.486	0.474	0.463
19	0.508	0.499	0.489	0.479	0.469	0.459	0.447
20	0.492	0.483	0.474	0.464	0.455	0.444	0.432
21	0.477	0.468	0.459	0.450	0.438	0.429	0.418
22	0.463	0.454	0.444	0.435	0.425	0.416	0.404
23	0.448	0.441	0.431	0.421	0.411	0.401	0.391
24	0.434	0.426	0.418	0.408	0.398	0.387	0.377
25	0.421	0.413	0.404	0.396	0.386	0.375	0.364
26	0.408	0.403	0.391	0.383	0.374	0.363	0.352
27	0.397	0.388	0.382	0.373	0.362	0.353	0.341
28	0.386	0.377	0.368	0.362	0.353	0.341	0.331
29	0.373	0.367	0.357	0.348	0.342	0.329	0.320
30	0.364	0.354	0.348	0.338	0.328	0.322	0.309
31	0.352	0.346	0.336	0.329	0.319	0.309	0.299
32	0.342	0.335	0.328	0.317	0.310	0.300	0.290
33	0.331	0.324	0.317	0.306	0.299	0.292	0.281
34	0.322	0.315	0.307	0.300	0.289	0.281	0.274
35	0.309	0.306	0.298	0.290	0.283	0.271	0.264
36	0.301	0.293	0.289	0.282	0.274	0.266	0.254
37	0.293	0.285	0.277	0.269	0.265	0.257	0.245
38	0.282	0.274	0.270	0.262	0.253	0.245	0.237
39	0.272	0.267	0.259	0.255	0.246	0.238	0.229
40	0.266	0.257	0.253	0.244	0.240	0.231	0.222
41	0.256	0.252	0.243	0.238	0.229	0.225	0.216
42	0.247	0.242	0.238	0.229	0.224	0.215	0.210
43	0.238	0.233	0.229	0.219	0.215	0.210	0.201

TABLE 2.30 CONT.

Chronological Age	Generation Unit Effective Age						
	15	16	17	18	19	20	21
44	0.230	0.225	0.220	0.215	0.206	0.201	0.200
45	0.222	0.217	0.212	0.207	0.202	0.200	
46	0.214	0.209	0.204	0.200	0.200		
47	0.207	0.202	0.200				
48	0.200	0.200					
49							
50							

TABLE 2.30 CONT.

Chronological Age	Generation Unit Effective Age						
	22	23	24	25	26	27	28
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.738	0.724	0.710
6	0.741	0.731	0.721	0.708	0.696	0.681	0.665
7	0.707	0.696	0.684	0.672	0.658	0.642	0.625
8	0.675	0.663	0.651	0.638	0.623	0.606	0.588
9	0.645	0.634	0.620	0.606	0.591	0.575	0.556
10	0.618	0.605	0.592	0.578	0.562	0.544	0.526
11	0.592	0.580	0.566	0.551	0.535	0.517	0.499
12	0.569	0.555	0.541	0.527	0.510	0.493	0.474
13	0.545	0.533	0.519	0.504	0.487	0.469	0.450
14	0.525	0.511	0.497	0.482	0.465	0.448	0.428
15	0.504	0.491	0.477	0.462	0.445	0.427	0.408
16	0.485	0.473	0.458	0.442	0.427	0.410	0.390
17	0.468	0.456	0.441	0.425	0.408	0.392	0.374
18	0.451	0.438	0.424	0.409	0.392	0.376	0.357
19	0.434	0.422	0.408	0.394	0.377	0.359	0.341
20	0.421	0.406	0.393	0.378	0.363	0.346	0.327
21	0.405	0.393	0.378	0.364	0.348	0.333	0.315
22	0.392	0.378	0.366	0.350	0.335	0.319	0.302
23	0.379	0.366	0.352	0.337	0.322	0.307	0.290
24	0.367	0.354	0.341	0.325	0.310	0.294	0.279
25	0.353	0.342	0.329	0.316	0.299	0.283	0.267
26	0.341	0.330	0.316	0.304	0.288	0.273	0.257
27	0.330	0.318	0.306	0.292	0.277	0.262	0.248
28	0.319	0.307	0.295	0.283	0.268	0.253	0.238
29	0.310	0.298	0.285	0.273	0.260	0.244	0.229
30	0.299	0.289	0.276	0.263	0.250	0.234	0.221
31	0.289	0.279	0.265	0.255	0.242	0.228	0.212
32	0.279	0.269	0.259	0.245	0.231	0.220	0.203
33	0.271	0.260	0.249	0.239	0.224	0.210	0.200
34	0.263	0.252	0.241	0.230	0.215	0.204	
35	0.252	0.245	0.233	0.222	0.211	0.200	
36	0.246	0.235	0.227	0.215	0.203		
37	0.237	0.229	0.217	0.205	0.200		
38	0.229	0.220	0.208	0.200			
39	0.221	0.212	0.204				
40	0.214	0.205	0.200				
41	0.207	0.200					
42	0.201						
43	0.200						

TABLE 2.30 CONT.

Chronological Age	Generation Unit Effective Age						
	29	30	31	32	33	34	35
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.734	0.707	0.674
4	0.746	0.729	0.710	0.687	0.661	0.630	0.592
5	0.693	0.674	0.653	0.628	0.600	0.566	0.525
6	0.647	0.627	0.604	0.578	0.548	0.512	0.471
7	0.606	0.585	0.560	0.533	0.502	0.467	0.425
8	0.569	0.547	0.522	0.494	0.463	0.427	0.385
9	0.535	0.513	0.489	0.460	0.429	0.393	0.352
10	0.506	0.483	0.458	0.429	0.398	0.363	0.323
11	0.478	0.455	0.429	0.402	0.371	0.336	0.297
12	0.452	0.429	0.404	0.376	0.346	0.312	0.274
13	0.429	0.407	0.381	0.354	0.325	0.291	0.253
14	0.407	0.385	0.361	0.333	0.304	0.271	0.235
15	0.388	0.365	0.341	0.316	0.285	0.254	0.218
16	0.369	0.347	0.323	0.298	0.269	0.238	0.204
17	0.352	0.330	0.307	0.281	0.254	0.223	0.200
18	0.338	0.315	0.292	0.267	0.240	0.211	
19	0.322	0.300	0.278	0.253	0.227	0.200	
20	0.307	0.288	0.264	0.241	0.215		
21	0.294	0.274	0.251	0.229	0.204		
22	0.283	0.262	0.241	0.217	0.200		
23	0.270	0.250	0.230	0.208			
24	0.261	0.240	0.219	0.200			
25	0.248	0.229	0.210				
26	0.240	0.220	0.201				
27	0.230	0.210	0.200				
28	0.220	0.201					
29	0.213	0.200					
30	0.205						
31	0.200						

TABLE 2.30 CONT.

Chronological Age	Generation Unit Effective Age				
	36	37	38	39	40 and greater
0	0.750	0.750	0.750	0.750	0.633
1	0.750	0.750	0.750	0.750	0.633
2	0.744	0.698	0.632	0.528	0.339
3	0.631	0.575	0.499	0.388	0.214
4	0.545	0.485	0.406	0.299	0.200
5	0.476	0.416	0.339	0.238	
6	0.422	0.361	0.287	0.200	
7	0.376	0.317	0.246		
8	0.338	0.281	0.213		
9	0.305	0.250	0.200		
10	0.277	0.225			
11	0.253	0.202			
12	0.231	0.200			
13	0.212				
14	0.200				

3.000 TELECOMMUNICATION SYSTEMS

3.001 DEFINITIONS

In section 3.000, the following definition applies:

(a) ***year built*** is the first assessment year in which an assessment is prepared.

3.002 DESCRIPTION OF THE RATES FOR ACCS FOUND IN TABLE 3.1

The rates for ACCs beginning with TWR include costs for antenna supporting towers, their foundations, grounding, including the antenna mount, ice guards, and support hardware, but excluding antennas and wave guides. The cost of all types of towers, poles, masts, or other structures that support radio antennas are included.

3.003 ADDITIONAL DEPRECIATION (SCHEDULE D) FOR ACCS BEGINNING WITH CTD, CSH AND CBLE

(a) For cable distribution undertakings with ACCs beginning with CTD and CSH, the assessor may adjust for additional depreciation (Schedule D) by applying the formula and factors found in Table 3.3.

(b) For telecommunication carriers with ACCs beginning with CBLE, the assessor may adjust for additional depreciation (Schedule D) by applying the formula and factors found in Table 3.6.

(c) The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation can be applied except as specified in Schedule D.

3.004 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY TELECOMMUNICATION SYSTEMS

The assessment of linear property telecommunication systems is calculated using the following process:

(1) Locate the ACC as reported to Alberta Municipal Affairs in response to the 2004 RFI in Table 3.1 or Table 3.4. The prescribed Schedule A calculation process, the factors for Schedule B, C and D are given for the ACC. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation can be applied except as specified in Schedule D.

(2) Calculate the assessment of the telecommunication systems linear property by multiplying together the values of Schedule A, Schedule B, Schedule C and Schedule D. The final assessment is rounded to the nearest $10.

TABLE 3.1 CALCULATION PROCESS FOR CABLE DISTRIBUTION UNDERTAKINGS ACCS

Notes:

(a) All cost factors referred to in Table 3.1 are found in Table 3.2.
(b) For ACCs beginning with CTD n* equals the length in metre(s) of each component type.
(c) For ACCs beginning with CSH n* equals the number of customer hookups in each component type.
(d) For ACCs beginning with CHD n* equals the number of channels in the applicable component type.

ACC	Characteristics and Specifications	Schedule A	B	C	D
CTD10	Trunk line 0 to 13 mm	6.17 × ***n****	1.025	0.750	Table 3.3
CTD11	Two way trunk line 0 to 13 mm	6.60 × ***n****	1.025	0.750	Table 3.3
CTD20	Trunk line 14 to 19 mm	7.00 × ***n****	1.025	0.750	Table 3.3
CTD21	Two way trunk line 14 to 19 mm	7.49 × ***n****	1.025	0.750	Table 3.3
CTD30	Trunk line 20 to 25 mm	8.85 × ***n****	1.025	0.750	Table 3.3
CTD31	Two way trunk line 20 to 25 mm	9.47 × ***n****	1.025	0.750	Table 3.3
CTD40	Joint trunk line 13 mm with 13 mm distribution line	10.56 × ***n****	1.025	0.750	Table 3.3
CTD41	Two way joint trunk line 13 mm with 13 mm distribution line	11.30 × ***n****	1.025	0.750	Table 3.3
CTD50	Joint trunk line 19 mm with 13 mm distribution line	11.15 × ***n****	1.025	0.750	Table 3.3
CTD51	Two way joint trunk line 19 mm with 13 mm distribution line	11.93 × ***n****	1.025	0.750	Table 3.3
CTD60	Additional trunk line to existing trunk line 13 mm	3.08 × ***n****	1.025	0.750	Table 3.3
CTD61	Two way additional trunk line to existing trunk line 13 mm	3.30 × ***n****	1.025	0.750	Table 3.3
CTD70	Additional trunk line to existing trunk line 19 mm	3.50 × ***n****	1.025	0.750	Table 3.3
CTD71	Two way additional trunk line to existing trunk line 19 mm	3.75 × ***n****	1.025	0.750	Table 3.3
CTD80	Additional trunk line to existing trunk line 25 mm	4.42 × ***n****	1.025	0.750	Table 3.3
CTD81	Two way additional trunk line to existing trunk line 25 mm	4.73 × ***n****	1.025	0.750	Table 3.3
CTD90	Distribution line 10mm	8.55 × ***n****	1.025	0.750	Table 3.3
CTD91	Two way distribution line 10mm	9.15 × ***n****	1.025	0.750	Table 3.3
CTD100	Distribution line 13mm	8.70 × ***n****	1.025	0.750	Table 3.3
CTD101	Two way distribution line 13mm	9.31 × ***n****	1.025	0.750	Table 3.3
CTD110	Fibre optic line	*ic* × *cf*	1.025	0.750	Table 3.3
CTD111	Two way fibre optic line	*ic* × *cf*	1.025	0.750	Table 3.3
CTD9000	Unclassified transmission and distribution line	*ic* × *cf*	1.025	0.750	Table 3.3
CTD9001	Two way unclassified transmission and distribution line	*ic* × *cf*	1.025	0.750	Table 3.3
CSH10	Single service drop	45.00 × ***n****	1.025	0.750	Table 3.3

TABLE 3.1 CONT.

ACC	Characteristics and Specifications	Schedule A	B	C	D
CSH20	Service drops within a building	32.00 × ***n****	1.025	0.750	Table 3.3
CSH9000	Unclassified service hookups	*ic* × *cf*	1.025	0.750	Table 3.3
CHD10	Under 2000 Subscribers	1000 × ***n****	1.025	0.750	1.000
CHD20	2001 to 6000 Subscribers	2000 × ***n****	1.025	0.750	1.000
CHD30	Over 6000 Subscribers	5000 × ***n****	1.025	0.750	1.000
CHD9000	Unclassified Head End Equipment	*ic* × *cf*	1.025	0.750	1.000
RT10	Less than or equal to 9.1 metres	*ic* × *cf*	1.025	0.750	1.000
RT20	Between 9.2 and 10.7 metres inclusive	*ic* × *cf*	1.025	0.750	1.000
RT30	Between 10.8 and 12.2 metres inclusive	*ic* × *cf*	1.025	0.750	1.000
RT40	Between 12.3 and 13.7 metres inclusive	*ic* × *cf*	1.025	0.750	1.000
RT50	Between 13.8 and 15.2 metres inclusive	*ic* × *cf*	1.025	0.750	1.000
RT60	Between 15.3 and 18.2 metres inclusive	*ic* × *cf*	1.025	0.750	1.000
RT70	Between 18.3 and 21.3 metres inclusive	*ic* × *cf*	1.025	0.750	1.000
RT80	Between 21.4 and 24.4 metres inclusive	*ic* × *cf*	1.025	0.750	1.000
RT90	Between 24.5 and 25.9 metres inclusive	*ic* × *cf*	1.025	0.750	1.000
RT100	Greater than or equal to 26.0 metres	*ic* × *cf*	1.025	0.750	1.000
COTH10	Other Cable Distribution Undertaking Linear Property	*ic* × *cf*	1.025	0.750	1.000

TABLE 3.2 COST FACTORS FOR CABLE DISTRIBUTION UNDERTAKING ACCS IN TABLE 3.1

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	18.86	1944	9.71	1975	2.43
1914	19.51	1945	9.63	1976	2.14
1915	19.88	1946	8.93	1977	1.96
1916	18.35	1947	8.30	1978	1.78
1917	15.57	1948	7.94	1979	1.57
1918	13.56	1949	7.95	1980	1.40
1919	11.97	1950	7.73	1981	1.24
1920	9.80	1951	6.94	1982	1.16
1921	10.87	1952	6.50	1983	1.28
1922	11.78	1953	6.12	1984	1.34
1923	11.48	1954	6.05	1985	1.30
1924	11.61	1955	6.00	1986	1.30
1925	11.79	1956	5.76	1987	1.26
1926	11.89	1957	5.56	1988	1.24
1927	11.90	1958	5.45	1989	1.18
1928	11.62	1959	5.39	1990	1.13
1929	11.18	1960	5.34	1991	1.07
1930	11.57	1961	5.30	1992	1.05
1931	12.46	1962	5.29	1993	1.03
1932	13.43	1963	5.26	1994	1.00
1933	14.08	1964	5.05	1995	1.00
1934	13.87	1965	4.86	1996	1.00
1935	13.73	1966	4.68	1997	1.00
1936	13.34	1967	4.29	1998	0.99
1937	12.49	1968	4.48	1999	0.97
1938	12.72	1969	4.39	2000	0.99
1939	12.60	1970	3.97	2001	0.98
1940	11.96	1971	3.82	2002	0.97
1941	10.91	1972	3.53	2003	0.98
1942	9.99	1973	3.31	2004	0.98
1943	9.77	1974	2.93		

TABLE 3.3 **SCHEDULE D FACTORS FOR CABLE TELEVISION UNDERTAKINGS WITH ACCs BEGINNING WITH CTD AND CSH IN TABLE 3.1**

For Table 3.3 below, the utilization percentage = $\frac{actual\ customer\ hookups}{potential\ customer\ hookups} \times 100$

Utilization Percentage	Schedule D Factor
80 and above	**1.00**
75 to 79.99	**0.95**
70 to 74.99	**0.90**
65 to 69.99	**0.85**
60 to 64.99	**0.80**
55 to 59.99	**0.75**
50 to 54.99	**0.70**
45 to 49.99	**0.65**
40 to 44.99	**0.60**
35 to 39.99	**0.55**
Under 35	**0.50**

TABLE 3.4 **CALCULATION PROCESS FOR TELECOMMUNICATIONS CARRIERS ACCS**

All cost factors referred to in Table 3.4 are found in Table 3.5.

ACC	ACC Description	Schedule A	B	C	D
CBLE10	Arial copper	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE20	Unclassified copper	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE21	12 strand arial fibre	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE22	24 strand arial fibre	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE23	48 strand arial fibre	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE24	60 strand arial fibre	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE25	72 strand arial fibre	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE26	96 strand arial fibre	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE29	144 strand arial fibre	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE30	Buried copper	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE40	Unclassified buried fibre	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE41	12 strand buried fibre	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE42	24 strand buried fibre	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE43	48 strand buried fibre	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE44	60 strand buried fibre	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE45	72 strand buried fibre	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE46	96 strand buried fibre	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE49	144 strand buried fibre	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE50	Underground copper (in conduit)	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE60	Unclassified underground fibre (in conduit)	***ic* × *cf***	1.015	0.750	Table 3.6
CBLE61	12 strand underground fibre	***ic* × *cf***	1.015	0.750	Table 3.6

TABLE 3.4 CONT.

ACC	ACC Description	Schedule A	B	C	D
CBLE62	24 strand underground fibre	*ic* × *cf*	1.015	0.750	Table 3.6
CBLE63	48 strand underground fibre	*ic* × *cf*	1.015	0.750	Table 3.6
CBLE64	60 strand underground fibre	*ic* × *cf*	1.015	0.750	Table 3.6
CBLE65	72 strand underground fibre	*ic* × *cf*	1.015	0.750	Table 3.6
CBLE66	96 strand underground fibre	*ic* × *cf*	1.015	0.750	Table 3.6
CBLE69	144 strand underground fibre	*ic* × *cf*	1.015	0.750	Table 3.6
CBLE9000	Other cable	*ic* × *cf*	1.015	0.750	Table 3.6
CDIT10	Pipe	*ic* × *cf*	1.015	0.750	1.000
CDIT20	Structures (manhole, etc)	*ic* × *cf*	1.015	0.750	1.000
CDIT9000	Unclassified conduit	*ic* × *cf*	1.015	0.750	1.000
TWR10	Towers less than or equal to 9.1 Metres	*ic* × *cf*	1.015	0.750	1.000
TWR20	Towers between 9.2 and 10.7 metres inclusive	*ic* × *cf*	1.015	0.750	1.000
TWR30	Towers between 10.8 and 12.2 metres inclusive	*ic* × *cf*	1.015	0.750	1.000
TWR40	Towers between 12.3 and 13.7 metres inclusive	*ic* × *cf*	1.015	0.750	1.000
TWR50	Towers between 13.8 and 15.2 metres inclusive	*ic* × *cf*	1.015	0.750	1.000
TWR60	Towers between 15.3 and 18.2 metres inclusive	*ic* × *cf*	1.015	0.750	1.000
TWR70	Towers between 18.3 and 21.3 metres inclusive	*ic* × *cf*	1.015	0.750	1.000
TWR80	Towers between 21.4 and 24.4 metres inclusive	*ic* × *cf*	1.015	0.750	1.000
TWR90	Towers between 24.5 and 27.5 metres inclusive	*ic* × *cf*	1.015	0.750	1.000
TWR100	Towers between 27.6 and 30.6 metres inclusive	*ic* × *cf*	1.015	0.750	1.000
TWR110	Towers between 30.7 and 33.7 metres inclusive	*ic* × *cf*	1.015	0.750	1.000
TWR120	Towers between 33.8 and 36.8 metres inclusive	*ic* × *cf*	1.015	0.750	1.000
TWR130	Towers between 36.9 and 39.9 metres inclusive	*ic* × *cf*	1.015	0.750	1.000
TWR140	Towers between 40.0 and 43.0 metres inclusive	*ic* × *cf*	1.015	0.750	1.000
TWR150	Towers greater than or equal to 43.1 metres	*ic* × *cf*	1.015	0.750	1.000
POLE10	All Poles	*ic* × *cf*	1.015	0.750	1.000
TLEQ10	Cable-closures and terminals	*ic* × *cf*	1.015	0.750	1.000
TLEQ20	Carrier equipment	*ic* × *cf*	1.015	0.750	1.000
TLEQ30	Data services	*ic* × *cf*	1.015	0.750	1.000
TLEQ40	DC power	*ic* × *cf*	1.015	0.750	1.000
TLEQ50	Mobile	*ic* × *cf*	1.015	0.750	1.000
TLEQ60	Power	*ic* × *cf*	1.015	0.750	1.000

TABLE 3.4 CONT.

ACC	ACC Description	Schedule A	B	C	D
TLEQ70	Radio channels	*ic* × *cf*	1.015	0.750	1.000
TLEQ80	Subscriber carrier	*ic* × *cf*	1.015	0.750	1.000
TLEQ90	TAC-mainstream	*ic* × *cf*	1.015	0.750	1.000
TLEQ100	Toll switchboards	*ic* × *cf*	1.015	0.750	1.000
TLEQ110	Video and audio	*ic* × *cf*	1.015	0.750	1.000
TLEQ120	Point of Presence (POP) equipment site	*ic* × *cf*	1.015	0.750	1.000
TLEQ130	Repeater station equipment	*ic* × *cf*	1.015	0.750	1.000
TLEQ9000	Unclassified equipment	*ic* × *cf*	1.015	0.750	1.000
SWE10	Unclassified switching equipment	*ic* × *cf*	1.015	0.750	1.000
SWE20	Host Switching Equipment	*ic* × *cf*	1.015	0.750	1.000
SWE30	Remote Switch Equipment	*ic* × *cf*	1.015	0.750	1.000
SWE40	Toll Switch Equipment	*ic* × *cf*	1.015	0.750	1.000
SWE50	Mobile Switch Equipment	*ic* × *cf*	1.015	0.750	1.000
WCE10	Unclassified wireless / cell equipment	*ic* × *cf*	1.015	0.750	1.000
WCE20	Tower site equipment	*ic* × *cf*	1.015	0.750	1.000
WCE30	Roof top site equipment	*ic* × *cf*	1.015	0.750	1.000
TOTH10	Other telecommunication carrier linear property	*ic* × *cf*	1.015	0.750	1.000

TABLE 3.5 COST FACTORS FOR TELECOMMUNICATION CARRIER ACCS FOUND IN TABLE 3.4

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	18.86	1944	9.71	1975	2.43
1914	19.51	1945	9.63	1976	2.14
1915	19.88	1946	8.93	1977	1.96
1916	18.35	1947	8.30	1978	1.78
1917	15.57	1948	7.94	1979	1.57
1918	13.56	1949	7.95	1980	1.40
1919	11.97	1950	7.73	1981	1.24
1920	9.80	1951	6.94	1982	1.16
1921	10.87	1952	6.50	1983	1.15
1922	11.78	1953	6.12	1984	1.09
1923	11.48	1954	6.05	1985	1.05
1924	11.61	1955	6.00	1986	1.04
1925	11.79	1956	5.76	1987	1.00
1926	11.89	1957	5.56	1988	1.00
1927	11.90	1958	5.45	1989	0.98
1928	11.62	1959	5.39	1990	1.01
1929	11.18	1960	5.34	1991	0.97
1930	11.57	1961	5.30	1992	1.01
1931	12.46	1962	5.29	1993	0.98
1932	13.43	1963	5.26	1994	1.00
1933	14.08	1964	5.05	1995	1.00
1934	13.87	1965	4.86	1996	0.99
1935	13.73	1966	4.68	1997	0.99
1936	13.34	1967	4.29	1998	0.98
1937	12.49	1968	4.48	1999	1.03
1938	12.72	1969	4.39	2000	1.02
1939	12.60	1970	3.97	2001	1.01
1940	11.96	1971	3.82	2002	1.01
1941	10.91	1972	3.53	2003	1.00
1942	9.99	1973	3.31	2004	0.99
1943	9.77	1974	2.93		

TABLE 3.6 **SCHEDULE D FACTORS FOR TELECOMMUNICATION CARRIERS WITH ACCs BEGINNING WITH CBLE IN TABLE 3.4**

For Table 3.6 below, the utilization percentage = $\frac{actual\ customer\ hookups}{potential\ customer\ hookups} \times 100$

Utilization Percentage	Schedule D Factor
80 and above	1.00
75 to 79.99	0.95
70 to 74.99	0.90
65 to 69.99	0.85
60 to 64.99	0.80
55 to 59.99	0.75
50 to 54.99	0.70
45 to 49.99	0.65
40 to 44.99	0.60
35 to 39.99	0.55
Under 35	0.50

4.000 PIPELINES AND WELLS

4.001 DEFINITIONS

In section 4.000 the following definitions apply

(a) **high pressure (HP)** means the maximum operating pressure, of 6900 kPa (1000 psi) or greater as contained in the records of the AEUB or the NEB;

(b) **low pressure (LP)** means the maximum operating pressure, less than 6900 kPa (1000 psi) as contained in the records of the AEUB, or as determined by the assessor;

(c) **NEB** means the National Energy Board;

4.002 CHARACTERISTICS AND SPECIFICATIONS

(a) For linear property defined in section 284(1)(k)(iii)(A) and (B) where that linear property is licensed by the AEUB and the linear property is contained in the records of the AEUB, the assessment must reflect the characteristics and specifications contained in the records of the AEUB as of October 31 of the assessment year.

(b) For linear property defined in section 284(1)(k)(iii)(A) and (B) where that linear property is not licensed by the AEUB or the linear property is not contained in the records of the AEUB, the assessment must reflect the characteristics and specifications contained in the RFI as of October 31 of the assessment year.

(c) For linear property defined in section 284(1)(k)(iii)(C)(D)(E) and (E.1) the assessment must reflect the characteristics and specifications contained in the records of the AEUB as of October 31 of the assessment year.

(d) For linear property described in 4.002(a) above, the following sections apply:
- (i) 4.003(a)
- (ii) 4.006
- (iii) 4.010(a)
- (iv) 4.011(a)
- (v) 4.012

(e) For linear property described in 4.002(b) above, the following sections apply:
- (i) 4.003(b)
- (ii) 4.007
- (iii) 4.013

(f) For linear property described in 4.002(c) above, the following sections apply:
- (i) 4.003(c)
- (ii) 4.004
- (iii) 4.005
- (iv) 4.008
- (v) 4.009
- (vi) 4.010(b)
- (vii) 4.011(b)
- (viii) 4.014

4.003 CHARACTERISTICS AND SPECIFICATIONS USED TO DETERMINE THE ACC OF LINEAR PROPERTY PIPELINES

(a) Linear property described in 4.002(a)

The ACC for linear property described in 4.002(a) is determined based on the combination of the following characteristics and specifications:

- (i) pipeline material (see Table 4.1),
- (ii) outside diameter, and
- (iii) the maximum operating pressure, when the material is steel,

as contained in the records of the AEUB.

cont.

(b) Linear property described in 4.002(b)

The ACC for linear property described in 4.002(b) is determined based on the combination of the following characteristics and specifications:

(i) pipeline material (see Table 4.1),
(ii) outside diameter, and
(iii) the maximum operating pressure, when the material is steel,

as contained in the RFI.

Linear property described in 4.002(c)

The ACC for linear property described in 4.002(c) is determined based on the combination of the following characteristics and specifications:

(i) pool code,
(ii) well status type,
(iii) well status mode,
(iv) well status fluid,
(v) well status structure,
(vi) monthly oil (includes bitumen),
(vii) monthly gas,
(viii) monthly condensate volumes,

as contained in the records of the AEUB.

4.004 PROCESS FOR DETERMINING THE WELL STATUS OF LINEAR PROPERTY DESCRIBED IN 4.002(C)

The well status of linear property pipelines described in 4.002(c) is determined by combining the latest well status type, well status mode, well status fluid and well status structure as contained in the records of the AEUB as shown in Table 4.5.

4.005 PROCESS FOR DETERMINING THE WELL STATUS DESCRIPTION OF LINEAR PROPERTY DESCRIBED IN 4.002(C)

The process for determining well status description for each well status identified for linear property described in 4.002(c) is as follows:

(1) Locate each well status in column 1 of Table 4.5.
(2) Determine the sum of oil and condensate production in the 12 months prior to October 31 of the assessment year. If production is greater than zero (0), then the well status description is found in column 2 of Table 4.5 and proceed to 4.005(5). If production is equal to zero (0), then proceed to 4.005(3).
(3) Determine the total gas production in the 12 months prior to October 31 of the assessment year. If production is greater than zero (0), then the well status description is found in column 3 of Table 4.5 and proceed to 4.005(5). If production is equal to zero (0), proceed to 4.005(4).
(4) For all remaining linear property described in 4.002(c) the well status description is found in column 4 of Table 4.5.
(5) For "Gas" and "Drilled and Cased" well status descriptions, if the first four characters of pool code associated with the well status, as contained in the records of the AEUB, are 0158, then the well status description is found in Table 4.6.

4.006 PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A)

For linear property described in 4.002 (a) the ACC is found in Table 4.2, and is determined using the combination of the characteristics and specifications identified in 4.003(a).

4.007 PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(B)

For linear property described in 4.002 (b) the ACC is found in Table 4.2, and is determined using the combination of the characteristics and specifications identified in 4.003(b).

4.008 PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(C)

(1) Determine how many well statuses the linear property has.

(2) If the linear property has:

(a) exactly one well status, locate the well status description determined in 4.005 on Table 4.7 to determine the ACC.

(b) more than one well status description, use Table 4.8. From the well status descriptions of the linear property determined in 4.005, identify the well status description that occurs first in Table 4.8.

4.009 PROCESS FOR DETERMINING N* IN TABLE 4.9

(1) Identify the well status description with the largest associated true vertical depth.

(2) ***n**** for the linear property is the least of

(i) Total depth
(ii) True vertical depth
(iii) Deepest shoe set depth
(iv) Highest plugback depth,
(v) Bottom of the deepest producing interval,
(vi) Bottom of the latest deepest perforation interval depth (only if there is no deepest producing interval),

as contained in the records of the AEUB for the well status identified in 4.009(1) where the depth does not equal zero (0).

4.010 CHARACTERISTICS AND SPECIFICATIONS USED FOR DETERMINING ADDITIONAL DEPRECIATION (SCHEDULE D) FOR LINEAR PROPERTY PIPELINES

(a) For linear property described in 4.002(a) the following specifications and characteristics:

(i) Pipe Status,
(ii) From Facility Code,
(iii) From location,

as of October 31 of the assessment year and as contained in the records of the AEUB, are used to determine the schedule D factor, if applicable.

(b) For linear property described in 4.002(c) the following specifications and characteristics:

(i) Monthly oil production volume;
(ii) Monthly gas production volume;
(iii) Monthly condensate volume; and
(iv) Monthly injection hours

as of October 31 of the assessment year and as contained in the records of the AEUB are used to determine the schedule D factor, if applicable.

4.011 PROCESS FOR DETERMINING ADDITIONAL DEPRECIATION (SCHEDULE D) FOR LINEAR PROPERTY PIPELINES

(a) For linear property described in 4.002(a) the specifications and characteristics identified in 4.010(a) are used as described in Table 4.4.

(b) For linear property described in 4.002(c):

(1) Calculate the total production for the linear property, including all linear property well statuses, for the twelve months prior to October 31 of the assessment year using the formula:

Total Production = Oil production (m^3)+ Condensate production(m^3) + (Gas production (Tm^3) ÷ 1.0048)

**Oil, condensate and gas production are as contained in the records of the AEUB. No further conversion is required.

(2) Calculate the total injection hours for the linear property, including all linear property well statuses, for the twelve months prior to October 31 of the assessment year.

(3) Refer to Table 4.9 to determine the Table to be used to find Schedule D depreciation for the ACC determined in subsection 4.008.

4.012 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY DESCRIBED IN 4.002(A)

The assessment of linear property pipelines described in 4.002(a) is calculated using the following process:

(a) Locate the ACC determined in subsection 4.007 in Table 4.3.

(b) Calculate the base cost using the prescribed Schedule A formula, rounded to the nearest $1. The minimum base cost is $1.

(c) Determine the Schedule B factor using the prescribed value in Table 4.3.

(d) Determine the Schedule C factor using the prescribed value in Table 4.3. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation can be applied except as specified in Schedule D.

(e) Determine the Schedule D factor using the prescribed values in Table 4.3 and Table 4.4. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation can be applied by the assessor.

(f) Calculate the assessment of linear property pipelines by multiplying together the values of Schedule A, Schedule B, Schedule C and Schedule D. The final assessment is rounded to the nearest $10. The minimum assessment for linear property is $10.

4.013 **PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY DESCRIBED IN 4.002(B)**

The assessment of linear property described in 4.002(b) is calculated using the following process:

(a) Locate the ACC determined in subsection 4.007 in Table 4.3.

(b) Calculate the base cost using the prescribed Schedule A formula, rounded to the nearest $1. The minimum base cost is $1.

(c) Determine the Schedule B factor using the prescribed value in Table 4.3.

(d) Determine the Schedule C factor using the prescribed value in Table 4.3. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation can be applied except as specified in Schedule D.

(e) Determine the Schedule D factor using the prescribed values in Table 4.3 and Table 4.4. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation can be applied by the assessor.

(f) Calculate the assessment of linear property pipelines by multiplying together the values of Schedule A, Schedule B, Schedule C and Schedule D. The final assessment is rounded to the nearest $10. The minimum assessment for linear property is $10.

4.014 **PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY DESCRIBED IN 4.002(C)**

The assessment of linear property pipelines described in 4.002(c) is calculated using the following process:

(a) Locate the ACC determined in subsection 4.008 in Table 4.9.

(b) Calculate base cost using the prescribed Schedule A formula, rounded to the nearest $1. The minimum base cost is $1.

(c) Determine the Schedule B factor using the prescribed value in Table 4.9.

(d) Determine the Schedule C factor using the prescribed value in Table 4.9. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation can be applied except as specified in Schedule D.

(e) Determine the Schedule D factor using the prescribed values in Table 4.9 as prescribed. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation can be applied by the assessor.

(f) Calculate the assessment of linear property pipelines by multiplying together the values of Schedule A, Schedule B, Schedule C and Schedule D. The final assessment is rounded to the nearest $10. The minimum assessment for linear property is $10.

TABLE 4.1 PIPE MATERIAL EQUIVALENCY CHART FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) AND (B)

The following chart will be used by the assessor to determine equivalencies for pipe material identified in AEUB Guide 56, Table 3.2 and other pipe material codes (identified by *) that are allowed to be entered into the record at the AEUB.

AEUB Pipe Material	Code	Linear Property Unit Equivalency	Code
Aluminum	A	Aluminum	A
Poly Butylenes*	B	Polyethylene	P
Cellulose Acetate	C	Polyethylene	P
Fibreglass	F	Fibreglass	F
Composite	G	Steel	S
Asbestos Cement*	H	Polyethylene	P
Cast Iron*	N	Steel	S
Polyethylene	P	Polyethylene	P
Non Certified	R	Polyethylene	P
Steel	S	Steel	S
Unknown*	U	Polyethylene	P
Polyvinyl chloride	V	Polyvinyl chloride	V
All Others		Steel	S

TABLE 4.2 PROCESS FOR DETERMINING ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A) AND (B)

ACC	Material	Outside diameter (mm)	Pressure
PL100	Steel	Less than 24.1	LP
PL101	Steel	Less than 24.1	HP
PL102	Steel	24.1 to 30.1	LP
PL103	Steel	24.1 to 30.1	HP
PL104	Steel	30.2 to 37.8	LP
PL105	Steel	30.2 to 37.8	HP
PL106	Steel	37.9 to 45.3	LP
PL107	Steel	37.9 to 45.3	HP
PL108	Steel	45.4 to 54.3	LP
PL109	Steel	45.4 to 54.3	HP
PL110	Steel	54.4 to 74.6	LP
PL111	Steel	54.4 to 74.6	HP
PL112	Steel	74.7 to 101.6	LP
PL113	Steel	74.7 to 101.6	HP
PL114	Steel	101.7 to 141.3	LP
PL115	Steel	101.7 to 141.3	HP
PL116	Steel	141.4 to 193.7	LP
PL117	Steel	141.4 to 193.7	HP
PL118	Steel	193.8 to 246.1	LP
PL119	Steel	193.8 to 246.1	HP
PL120	Steel	246.2 to 298.5	LP
PL121	Steel	246.2 to 298.5	HP
PL122	Steel	298.6 to 339.8	LP
PL123	Steel	298.6 to 339.8	HP

TABLE 4.2 CONT.

ACC	Material	Outside diameter (mm)	Pressure
PL124	Steel	339.9 to 381.0	LP
PL125	Steel	339.9 to 381.0	HP
PL126	Steel	381.1 to 431.7	LP
PL127	Steel	381.1 to 431.7	HP
PL128	Steel	431.8 to 482.5	LP
PL129	Steel	431.8 to 482.5	HP
PL130	Steel	482.6 to 533.5	LP
PL131	Steel	482.6 to 533.5	HP
PL132	Steel	533.6 to 584.5	LP
PL133	Steel	533.6 to 584.5	HP
PL134	Steel	584.6 to 635.0	LP
PL135	Steel	584.6 to 635.0	HP
PL136	Steel	635.1 to 685.5	LP
PL137	Steel	635.1 to 685.5	HP
PL138	Steel	685.6 to 736.5	LP
PL139	Steel	685.6 to 736.5	HP
PL140	Steel	736.6 to 787.5	LP
PL141	Steel	736.6 to 787.5	HP
PL142	Steel	787.6 to 838.5	LP
PL143	Steel	787.6 to 838.5	HP
PL144	Steel	838.6 to 889.0	LP
PL145	Steel	838.6 to 889.0	HP
PL146	Steel	889.1 to 990.5	LP
PL147	Steel	889.1 to 990.5	HP
PL148	Steel	990.6 to 1143.0	LP
PL149	Steel	990.6 to 1143.0	HP
PL150	Steel	1143.1 to 1320.5	LP
PL151	Steel	1143.1 to 1320.5	HP
PL152	Steel	1320.6 to 1523.5	LP
PL153	Steel	1320.6 to 1523.5	HP
PL154	Steel	Greater than 1523.5	LP
PL155	Steel	Greater than 1523.5	HP
PL200	Polyethylene	Less than 24.1	n/a
PL201	Polyethylene	24.1 to 30.1	n/a
PL202	Polyethylene	30.2 to 37.8	n/a
PL203	Polyethylene	37.9 to 45.3	n/a
PL204	Polyethylene	45.4 to 54.3	n/a
PL205	Polyethylene	54.4 to 74.6	n/a
PL206	Polyethylene	74.7 to 101.6	n/a
PL207	Polyethylene	101.7 to 141.3	n/a
PL208	Polyethylene	141.4 to 193.7	n/a
PL209	Polyethylene	193.8 to 246.1	n/a
PL210	Polyethylene	246.2 to 298.5	n/a
PL211	Polyethylene	298.6 to 339.8	n/a
PL212	Polyethylene	339.9 to 363.1	n/a

TABLE 4.2 CONT.

ACC	Material	Outside diameter (mm)	Pressure
PL213	Polyethylene	363.2 to 434.6	n/a
PL214	Polyethylene	434.7 to 558.8	n/a
PL215	Polyethylene	558.9 to 765.0	n/a
PL216	Polyethylene	765.1 to 933.4	n/a
PL217	Polyethylene	Greater than 933.4	n/a
PL300	Polyvinyl	Less than 24.1	n/a
PL301	Polyvinyl	24.1 to 30.1	n/a
PL302	Polyvinyl	30.2 to 37.8	n/a
PL303	Polyvinyl	37.9 to 45.3	n/a
PL304	Polyvinyl	45.4 to 54.3	n/a
PL305	Polyvinyl	54.4 to 74.6	n/a
PL306	Polyvinyl	74.7 to 101.6	n/a
PL307	Polyvinyl	101.7 to 141.3	n/a
PL308	Polyvinyl	141.4 to 193.7	n/a
PL309	Polyvinyl	193.8 to 246.1	n/a
PL310	Polyvinyl	246.2 to 298.5	n/a
PL311	Polyvinyl	298.6 to 339.8	n/a
PL312	Polyvinyl	339.9 to 363.1	n/a
PL313	Polyvinyl	363.2 to 434.6	n/a
PL314	Polyvinyl	434.7 to 558.8	n/a
PL315	Polyvinyl	558.9 to 765.0	n/a
PL316	Polyvinyl	765.1 to 933.4	n/a
PL317	Polyvinyl	Greater than 933.4	n/a
PL400	Aluminum	Less than 45.4	n/a
PL401	Aluminum	45.4 to 54.3	n/a
PL402	Aluminum	54.4 to 74.6	n/a
PL403	Aluminum	74.7 to 101.6	n/a
PL404	Aluminum	101.7 to 141.3	n/a
PL405	Aluminium	Greater than 141.3	n/a
PL500	Fibreglass	Less than 24.1	n/a
PL501	Fibreglass	24.1 to 30.1	n/a
PL502	Fibreglass	30.2 to 37.8	n/a
PL503	Fibreglass	37.9 to 45.3	n/a
PL504	Fibreglass	45.4 to 54.3	n/a
PL505	Fibreglass	54.4 to 74.6	n/a
PL506	Fibreglass	74.7 to 101.6	n/a
PL507	Fibreglass	101.7 to 141.3	n/a
PL508	Fibreglass	141.4 to 193.7	n/a
PL509	Fibreglass	193.8 to 246.1	n/a
PL510	Fibreglass	246.2 to 298.5	n/a
PL511	Fibreglass	298.6 to 558.9	n/a
PL512	Fibreglass	559.0 to 863.9	n/a
PL513	Fibreglass	Greater than 863.9	n/a

TABLE 4.3 CALCULATION PROCESS FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) AND (B)

For ACCs beginning with PL, n* equals the length of pipe as contained in the records of the AEUB.

For ACCs beginning with GDS n* equals the number of customer hookups.

ACC	ACC Description	Schedule A*	B	C	D
PL100	Low pressure steel pipe with a diameter less than 24.1 mm.	14 300 × ***n****	1.260	0.750	Table 4.4
PL101	High pressure steel pipe with a diameter less than 24.1 mm.	15 800 × ***n****	1.260	0.750	Table 4.4
PL102	Low pressure steel pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	15 000 × ***n****	1.260	0.750	Table 4.4
PL103	High pressure steel pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	16 400 × ***n****	1.260	0.750	Table 4.4
PL104	Low pressure steel pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	15 700 × ***n****	1.260	0.750	Table 4.4
PL105	High pressure steel pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	17 100 × ***n****	1.260	0.750	Table 4.4
PL106	Low pressure steel pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	17 400 × ***n****	1.260	0.750	Table 4.4
PL107	High pressure steel pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	19 100 × ***n****	1.260	0.750	Table 4.4
PL108	Low pressure steel pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	17 400 × ***n****	1.260	0.750	Table 4.4
PL109	High pressure steel pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	19 100 × ***n****	1.260	0.750	Table 4.4
PL110	Low pressure steel pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	25 300 × ***n****	1.260	0.750	Table 4.4
PL111	High pressure steel pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	26 200 × ***n****	1.260	0.750	Table 4.4
PL112	Low pressure steel pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	31 100 × ***n****	1.260	0.750	Table 4.4
PL113	High pressure steel pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	32 100 × ***n****	1.260	0.750	Table 4.4
PL114	Low pressure steel pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	39 800 × ***n****	1.260	0.750	Table 4.4
PL115	High pressure steel pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	40 900 × ***n****	1.260	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule A*	B	C	D
PL116	Low pressure steel pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	50 800 × *n**	1.260	0.750	Table 4.4
PL117	High pressure steel pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	58 100 × *n**	1.260	0.750	Table 4.4
PL118	Low pressure steel pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	64 500 × *n**	1.260	0.750	Table 4.4
PL119	High pressure steel pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	78 800 × *n**	1.260	0.750	Table 4.4
PL120	Low pressure steel pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	75 900 × *n**	1.260	0.750	Table 4.4
PL121	High pressure steel pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	92800 × *n**	1.260	0.750	Table 4.4
PL122	Low pressure steel pipe with a diameter between 298.6 mm and 339.8 mm (inclusive).	87 800 × *n**	1.260	0.750	Table 4.4
PL123	High pressure steel pipe with a diameter between 298.6 mm and 339.8 mm (inclusive).	105 600 × *n**	1.260	0.750	Table 4.4
PL124	Low pressure steel pipe with a diameter between 339.9 mm and 381.0 mm (inclusive).	107 900 × *n**	1.260	0.750	Table 4.4
PL125	High pressure steel pipe with a diameter between 339.9 mm and 381.0 mm (inclusive).	126 100 × *n**	1.260	0.750	Table 4.4
PL126	Low pressure steel pipe with a diameter between 381.1 mm and 431.7 mm (inclusive).	130 400 × *n**	1.260	0.750	Table 4.4
PL127	High pressure steel pipe with a diameter between 381.1 mm and 431.7 mm (inclusive).	149 000 × *n**	1.260	0.750	Table 4.4
PL128	Low pressure steel pipe with a diameter between 431.8 mm and 482.5 mm (inclusive).	164 400 × *n**	1.260	0.750	Table 4.4
PL129	High pressure steel pipe with a diameter between 431.8 mm and 482.5 mm (inclusive).	182 200 × *n**	1.260	0.750	Table 4.4
PL130	Low pressure steel pipe with a diameter between 482.6 mm and 533.5 mm (inclusive).	188 700 × *n**	1.260	0.750	Table 4.4
PL131	High pressure steel pipe with a diameter between 482.6 mm and 533.5 mm (inclusive).	199 600 × *n**	1.260	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule A*	B	C	D
PL132	Low pressure steel pipe with a diameter between 533.6 mm and 584.5 mm (inclusive).	204 600 × ***n****	1.260	0.750	Table 4.4
PL133	High pressure steel pipe with a diameter between 533.6 mm and 584.5 mm (inclusive).	231 600 × ***n****	1.260	0.750	Table 4.4
PL134	Low pressure steel pipe with a diameter between 584.6 mm and 635.0 mm (inclusive).	257 200 × ***n****	1.260	0.750	Table 4.4
PL135	High pressure steel pipe with a diameter between 584.6 mm and 635.0 mm (inclusive).	275 300 × ***n****	1.260	0.750	Table 4.4
PL136	Low pressure steel pipe with a diameter between 635.1 mm and 685.5 mm (inclusive).	284 300 × ***n****	1.260	0.750	Table 4.4
PL137	High pressure steel pipe with a diameter between 635.1 mm and 685.5 mm (inclusive).	300 700 × ***n****	1.260	0.750	Table 4.4
PL138	Low pressure steel pipe with a diameter between 685.6 mm and 736.5 mm (inclusive).	300 400 × ***n****	1.260	0.750	Table 4.4
PL139	High pressure steel pipe with a diameter between 685.6 mm and 736.5 mm (inclusive).	333 000 × ***n****	1.260	0.750	Table 4.4
PL140	Low pressure steel pipe with a diameter between736.6 mm and 787.5 mm (inclusive).	337 500 × ***n****	1.260	0.750	Table 4.4
PL141	High pressure steel pipe with a diameter between736.6 mm and 787.5 mm (inclusive).	374 800 × ***n****	1.260	0.750	Table 4.4
PL142	Low pressure steel pipe with a diameter between 787.6 mm and 838.5 mm (inclusive).	373 100 × ***n****	1.260	0.750	Table 4.4
PL143	High pressure steel pipe with a diameter between 787.6 mm and 838.5 mm (inclusive).	396 700 × ***n****	1.260	0.750	Table 4.4
PL144	Low pressure steel pipe with a diameter between 838.6 mm and 889.0 mm (inclusive).	390 400 × ***n****	1.260	0.750	Table 4.4
PL145	High pressure steel pipe with a diameter between 838.6 mm and 889.0 mm (inclusive).	433 800 × ***n****	1.260	0.750	Table 4.4
PL146	Low pressure steel pipe with a diameter between 889.1 mm and 990.5 mm (inclusive).	432 700 × ***n****	1.260	0.750	Table 4.4
PL147	High pressure steel pipe with a diameter between 889.1 mm and 990.5 mm (inclusive).	480 300 × ***n****	1.260	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule A*	B	C	D
PL148	Low pressure steel pipe with a diameter between 990.6 mm and 1143.0 mm (inclusive).	517 900 × ***n****	1.260	0.750	Table 4.4
PL149	High pressure steel pipe with a diameter between 990.6 mm and 1143.0 mm (inclusive).	570 600 × ***n****	1.260	0.750	Table 4.4
PL150	Low pressure steel pipe with a diameter between 1143.1 mm and 1320.5 mm (inclusive).	653 800 × ***n****	1.260	0.750	Table 4.4
PL151	High pressure steel pipe with a diameter between 1143.1 mm and 1320.5 mm (inclusive).	741 300 × ***n****	1.260	0.750	Table 4.4
PL152	Low pressure steel pipe with a diameter between 1320.6 mm and 1523.5 mm (inclusive).	891 900 × ***n****	1.260	0.750	Table 4.4
PL153	High pressure steel pipe with a diameter between 1320.6 mm and 1523.5 mm (inclusive).	1 005 100 × ***n****	1.260	0.750	Table 4.4
PL154	Low pressure steel pipe with a diameter greater than 1523.5 mm.	891 900 × ***n****	1.260	0.750	Table 4.4
PL155	High pressure steel pipe with a diameter greater than 1523.5 mm.	1 005 100 × ***n****	1.260	0.750	Table 4.4
PL200	Polyethylene pipe with a diameter less than 24.1 mm.	7 700 × ***n****	1.260	0.750	Table 4.4
PL201	Polyethylene pipe with a diameter between 24.1mm and 30.1 mm (inclusive).	8 200 × ***n****	1.260	0.750	Table 4.4
PL202	Polyethylene pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	8 600 × ***n****	1.260	0.750	Table 4.4
PL203	Polyethylene pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	9 300 × ***n****	1.260	0.750	Table 4.4
PL204	Polyethylene pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	9 300 × ***n****	1.260	0.750	Table 4.4
PL205	Polyethylene pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	10 200 × ***n****	1.260	0.750	Table 4.4
PL206	Polyethylene pipe with a diameter between 74.7 mm and 101.6 mm (inclusive)	13 200 × ***n****	1.260	0.750	Table 4.4
PL207	Polyethylene pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	18 500 × ***n****	1.260	0.750	Table 4.4
PL208	Polyethylene pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	26 000 × ***n****	1.260	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule A*	B	C	D
PL209	Polyethylene pipe with a diameter between 193.8 mm to 246.1 mm (inclusive).	46 600 × ***n****	1.260	0.750	Table 4.4
PL210	Polyethylene pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	61 900 × ***n****	1.260	0.750	Table 4.4
PL211	Polyethylene pipe with a diameter between 298.6 mm to 339.8 mm (inclusive).	77 000 × ***n****	1.260	0.750	Table 4.4
PL212	Polyethylene pipe with a diameter between 339.9 mm and 363.1 mm (inclusive).	81 870 × ***n****	1.260	0.750	Table 4.4
PL213	Polyethylene pipe with a diameter between 363.2 mm and 434.6 mm (inclusive).	93 850 × ***n****	1.260	0.750	Table 4.4
PL214	Polyethylene pipe with a diameter between 434.7 mm and 558.8 mm (inclusive).	299 460 × ***n****	1.260	0.750	Table 4.4
PL215	Polyethylene pipe with a diameter between 558.9 mm and 765.0 mm (inclusive).	520 450 × ***n****	1.260	0.750	Table 4.4
PL216	Polyethylene pipe with diameter between 765.1 mm and 933.4 mm (inclusive).	632 740 × ***n****	1.260	0.750	Table 4.4
PL217	Polyethylene pipe with a diameter greater than 933.4 mm.	751 510 × ***n****	1.260	0.750	Table 4.4
PL300	Polyvinyl pipe with a diameter less than 24.1 mm.	7 700 × ***n****	1.260	0.750	Table 4.4
PL301	Polyvinyl pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	8 200 × ***n****	1.260	0.750	Table 4.4
PL302	Polyvinyl pipe with a diameter between30.2 mm and 37.8 mm (inclusive).	8 600 × ***n****	1.260	0.750	Table 4.4
PL303	Polyvinyl pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	9 300 × ***n****	1.260	0.750	Table 4.4
PL304	Polyvinyl pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	9 300 × ***n****	1.260	0.750	Table 4.4
PL305	Polyvinyl pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	10 200 × ***n****	1.260	0.750	Table 4.4
PL306	Polyvinyl pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	13 200 × ***n****	1.260	0.750	Table 4.4
PL307	Polyvinyl pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	18 500 × ***n****	1.260	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule A*	B	C	D
PL308	Polyvinyl pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	26 000 × *n**	1.260	0.750	Table 4.4
PL309	Polyvinyl pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	46 600 × *n**	1.260	0.750	Table 4.4
PL310	Polyvinyl pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	61 900 × *n**	1.260	0.750	Table 4.4
PL311	Polyvinyl pipe with a diameter between 298.6 mm and 339.8 mm (inclusive).	77 000 × *n**	1.260	0.750	Table 4.4
PL312	Polyvinyl pipe with a diameter between 339.9 mm and 363.1 mm (inclusive).	81 870 × *n**	1.260	0.750	Table 4.4
PL313	Polyvinyl pipe with a diameter between 363.2 mm and 434.6 mm (inclusive).	93 850 × *n**	1.260	0.750	Table 4.4
PL314	Polyvinyl pipe with a diameter between 434.7 mm and 558.8 mm.	299 460 × *n**	1.260	0.750	Table 4.4
PL315	Polyvinyl pipe with a diameter between 558.9 mm and 765.0 mm (inclusive).	520 450 × *n**	1.260	0.750	Table 4.4
PL316	Polyvinyl pipe with a diameter between 765.1 mm and 933.4 mm (inclusive).	632 740 × *n**	1.260	0.750	Table 4.4
PL317	Polyvinyl pipe with a diameter greater than 933.4 mm.	751 510 × *n**	1.260	0.750	Table 4.4
PL400	Aluminum pipe with a diameter less than 45.4 mm.	14 600 × *n**	1.260	0.750	Table 4.4
PL401	Aluminum pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	14 600 × *n**	1.260	0.750	Table 4.4
PL402	Aluminum pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	18 000 × *n**	1.260	0.750	Table 4.4
PL403	Aluminum pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	24 400 × *n**	1.260	0.750	Table 4.4
PL404	Aluminum pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	35 400 × *n**	1.260	0.750	Table 4.4
PL405	Aluminium pipe with a diameter greater than 141.3 mm.	46 470 × *n**	1.260	0.750	Table 4.4
PL500	Fibreglass pipe with a diameter less than 24.1 mm.	7 700 × *n**	1.260	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule A*	B	C	D
PL501	Fibreglass pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	8 200 × ***n****	1.260	0.750	Table 4.4
PL502	Fibreglass pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	8 600 × ***n****	1.260	0.750	Table 4.4
PL503	Fibreglass pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	9 300 × ***n****	1.260	0.750	Table 4.4
PL504	Fibreglass pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	9 300 × ***n****	1.260	0.750	Table 4.4
PL505	Fibreglass pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	10 200 × ***n****	1.260	0.750	Table 4.4
PL506	Fibreglass pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	13 200 × ***n****	1.260	0.750	Table 4.4
PL507	Fibreglass pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	18 500 × ***n****	1.260	0.750	Table 4.4
PL508	Fibreglass pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	26 000 × ***n****	1.260	0.750	Table 4.4
PL509	Fibreglass pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	46 600 × ***n****	1.260	0.750	Table 4.4
PL510	Fibreglass pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	61 900 × ***n****	1.260	0.750	Table 4.4
PL511	Fibreglass pipe with a diameter between 298.6 mm and 558.9 mm (inclusive).	77 000 × ***n****	1.260	0.750	Table 4.4
PL512	Fibreglass pipe with a diameter between 559.0 mm and 863.9 mm (inclusive).	194 610 × ***n****	1.260	0.750	Table 4.4
PL513	Fibreglass pipe with a diameter greater than 863.9 mm.	374 250 × ***n****	1.260	0.750	Table 4.4
GDS10	8.5 cubic metres per hour or less. Service line from tap to meter.	176.00 × *n**	1.260	0.750	1.000
GDS20	8.5 cubic metres per hour or greater. Service line from tap to meter.	182.00 × ***n****	1.260	0.750	1.000
GDS30	8.5 cubic metres per hour or less. Meter set including meter with regulator.	181.00 × ***n****	1.260	0.750	1.000
GDS40	8.5 cubic metres per hour or greater. Meter set including meter with regulator.	1 413.00 × ***n****	1.260	0.750	1.000

TABLE 4.4 SCHEDULE D FACTORS FOR LINEAR PROPERTY DESCRIBED IN 4.002(A)

Depreciation factors in this table are not cumulative. If more than one depreciation factor from this table is applicable, the assessor shall only apply the lowest factor. In other words, the assessor will apply the factor that allows the greatest amount of depreciation.

Code	Description	Schedule D Factor
W	Pipeline that meets *all* of the following criteria: (1) The pipeline has a pipe status of operational as contained in the records of the AEUB; (2) The pipeline has a "from" facility code of WE as contained in the records of the AEUB; and (3) The pipeline is located in the same LSD, section, township, range and meridian as a well surface hole whose total production is equal to zero (0) as contained in the records of the AEUB for the twelve months prior to October 31 of the assessment year.	0.100
D	Pipeline that has a discontinued status as contained in the records of the AEUB.	0.100
CFBS	Pipeline with an operational status and a diameter greater than 246.2 mm as contained in the records of the AEUB that is within the boundaries of Canadian Forces Base Suffield as found on Plan 9411999, Block A only.	0.950

TABLE 4.5 DETERMINING WELL STATUS DESCRIPTIONS FOR LINEAR PROPERTY DESCRIBED IN 4.002(C)

Column 1: Well Status is determined by combining well status type, well status mode, well status fluid and well status structure as contained in the records of the AEUB.

Column 2: provides the well status description where the sum of oil and condensate production in the 12 months prior to October 31 of the assessment year is greater than 0.

Column 3: provides the well status description where the sum of oil and condensate production is equal to 0 in the 12 months prior to October 31 of the assessment year and gas production in the 12 months prior to October 31 of the assessment year is greater than 0.

Column 4: provides the well status description where the sum of oil and condensate production and gas production in the 12 months prior to October 31 of the assessment year is equal to 0

Column 1 Well Status	Column 2 Well status description	Column 3 Well status description	Column 4 Well status description
00000000	Oil Flowing	Gas	Drilled and Cased
15000300	Oil Flowing	Gas	Injection/Disposal/Storage
02160000	Oil Flowing	Gas	Gas
01090000	Crude Oil Flowing	Gas	Crude Oil Flowing
01100000	Crude Oil Flowing	Gas	Crude Oil Flowing
01001000	Crude Oil Flowing	Gas	Crude Oil Flowing
01060000	Crude Oil Flowing	Gas	Crude Oil Flowing
01110000	Crude Oil Pumping	Gas	Crude Oil Pumping
01011000	Crude Oil Flowing	Gas	Crude Oil Flowing
01010000	Crude Oil Flowing	Gas	Crude Oil Flowing

Column 1 Well Status	Column 2 Well status description	Column 3 Well status description	Column 4 Well status description
01120000	Crude Oil Pumping	Gas	Crude Oil Pumping
02090000	Crude Oil Flowing	Gas	Gas
02100000	Crude Oil Flowing	Gas	Gas
02110000	Crude Oil Flowing	Gas	Gas
02010000	Crude Oil Flowing	Gas	Gas
02130000	Crude Oil Flowing	Gas	Gas
17100000	Crude Bitumen	Gas	Crude Bitumen
17001000	Crude Bitumen	Gas	Crude Bitumen
17060000	Crude Bitumen	Gas	Crude Bitumen
17110000	Crude Bitumen	Gas	Crude Bitumen
17011000	Crude Bitumen	Gas	Crude Bitumen
17010000	Crude Bitumen	Gas	Crude Bitumen
06091100	Crude Oil Flowing	Gas	Water
06001100	Crude Oil Flowing	Gas	Water
06011100	Crude Oil Flowing	Gas	Water
00070000	Crude Oil Flowing	Gas	Drilled and Cased
00000005	Crude Oil Flowing	Gas	Gas
06090400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06090300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
20000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08000900	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
09000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
10000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
13000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02000200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
16000200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06060300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06010400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08010900	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
09010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
10010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
11010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
13010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02010200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
16010200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
00090000	Crude Oil Flowing	Gas	Drilled & Cased
07000000	Crude Oil Flowing	Gas	Water
00000006	Crude Oil Flowing	Gas	Drilled & Cased
00001200	Crude Bitumen	Gas	Injection/Disposal/Storage

Column 1 Well Status	Column 2 Well status description	Column 3 Well status description	Column 4 Well status description
07010000	Crude Oil Flowing	Gas	Water
00011200	Crude Bitumen	Gas	Injection/Disposal/Storage
00000500	Crude Oil Flowing	Gas	Drilled & Cased

TABLE 4.6 DETERMINING THE WELL STATUS DESCRIPTION FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) WHERE THE WELL STATUS IS ASSOCIATED WITH POOL CODE 0158

Well status description	Well status description for Pool Code 0158
Gas	Pool Code 0158
Drilled and Cased	Pool Code 0158- Drilled & Cased

TABLE 4.7 DETERMINING THE ACC FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) WHERE THERE IS EXACTLY ONE WELL STATUS

Well status description	ACC
Crude Oil flowing	WL10
Crude oil pumping	WL20
Gas	WL30
Injection/Disposal/Storage	WL40
Crude Bitumen	WL50
Water	WL70
Drilled and Cased	WL120
Pool Code 0158	WL230
Pool Code 0158-Drilled and Cased	WL250

TABLE 4.8 DETERMINING THE ACC FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) WHERE THERE IS MORE THAN ONE WELL STATUS DESCRIPTION

Well Status description	ACC
Crude Bitumen	WL50
Crude Oil Pumping	WL90
Crude Oil Flowing	WL80
Gas	WL100
Pool Code 0158	WL240
Injection/Disposal/Storage	WL110
Drilled and Cased	WL120
Pool Code 0158-Drilled and Cased	WL250
Water	WL70

TABLE 4.9 CALCULATION PROCESS FOR LINEAR PROPERTY DESCRIBED IN 4.002(C)

The process for determining n* in Table 4.9 is described in subsection 4.009.

For ACCs WL10, WL20, WL30, WL40, WL50, WL80, WL90, WL100, WL110, WL120, if (n*–304) is less than zero (0) then (n*–304) equals zero (0).

ACC	ACC Description	Schedule A	B	C	D
WL10	Crude oil flow well where the license has one unique well identifier	$41937 + (n^* - 304) \times 74.80$	1.392	0.750	Table 4.10
WL20	Crude oil pump well where the license has one unique well identifier	$61567 + (n^* - 304) \times 87.30$	1.392	0.750	Table 4.10
WL30	Gas well where the license has one unique well identifier	$32847 + (n^* - 304) \times 81.90$	1.392	0.750	Table 4.10
WL40	Injection/Disposal/Storage where the license has one unique well identifier	$40267 + (n^* - 304) \times 91.90$	1.392	0.750	Table 4.12
WL50	Crude bitumen	$79047 + (n^* - 304) \times 127.10$	1.392	0.750	Table 4.10
WL70	Water Source / Supply	13947	1.392	0.750	Table 4.13
WL80	Crude Oil Flow where the license has more than one unique well identifier	$52047 + (n^* - 304) \times 82.00$	1.392	0.750	Table 4.10
WL90	Crude Oil Pump where the license has more than one unique well identifier	$73167 + (n^* - 304) \times 121.20$	1.392	0.750	Table 4.10
WL100	Gas where the license has more than one unique well identifier	$45927 + (n^* - 304) \times 83.20$	1.392	0.750	Table 4.10
WL110	Injection/Disposal/ where the license has more than one unique well identifier	$59877 + (n^* - 304) \times 128.60$	1.392	0.750	Table 4.12
WL120	Drilled and Cased	$3307 + (n^* - 304) \times 81.90$	1.392	0.750	0.100
WL230	Pool Code 0158 where the license has one unique well identifier	$4327 + (n^* \times 59.50)$	1.392	0.750	Table 4.11
WL240	Pool Code 0158 where the license has more than one unique well identifier	$4327 + (n^* \times 59.50)$	1.392	0.750	Table 4.11
WL250	Pool Code 0158-Drilled and Cased	$2627 + (n^* \times 59.50)$	1.392	0.750	0.100

TABLE 4.10 SCHEDULE D FACTORS FOR ACCS WL10, WL20, WL30, WL50, WL80, WL90, WL100

The process for calculating total well production is defined in 4.011(b)

Code	Total Production	Schedule D Factor
1A	Greater than 477	1.000
1B	Greater than 397 and less than or equal to 477	0.860
1C	Greater than 318 and less than or equal to 397	0.720
1D	Greater than 238 and less than or equal to 318	0.570
1E	Greater than 159 and less than or equal to 238	0.430
1F	Greater than 79 and less than or equal to 159	0.290
1G	Greater than 0 and less than or equal to 79	0.150
1H	0	0.100

TABLE 4.11 SCHEDULE D FACTORS FOR ACCS WL230 AND WL240

The process for calculating total well production is defined in 4.011(b)

Code	Total Production	Schedule D Factor
2A	Greater than 183	1.000
2B	Greater than 142 and less than or equal to 183	0.860
2C	Greater than 86 and less than or equal to 142	0.620
2D	Greater than 29 and less than or equal to 86	0.390
2E	Greater than 0 and less than or equal to 29	0.150
2F	0	0.100

TABLE 4.12 SCHEDULE D FACTORS FOR ACCS WL40 AND WL110

Code	Injection Hours	Schedule D Factor
3A	Greater than 720 hrs	1.000
3B	Greater than 599 and less than or equal to 720 hrs	0.860
3C	Greater than 359 and less than or equal to 599 hrs	0.720
3D	Greater than 139 and less than or equal to 359 hrs	0.490
3E	Greater than 0 and less than or equal to 139 hrs	0.150
3F	0	0.100

TABLE 4.13 SCHEDULE D FACTORS FOR ACC WL70

Code	Production Hours	Schedule D Factor
4A	Greater than 720 hrs	1.000
4B	Greater than 599 and less than or equal to 720 hrs	0.860
4C	Greater than 359 and less than or equal to 599 hrs	0.720
4D	Greater than 139 and less than or equal to 359 hrs	0.490
4E	Greater than 0 and less than or equal to 139 hrs	0.150
4F	0	0.100

APPENDIX III

2004

ALBERTA
MACHINERY & EQUIPMENT
ASSESSMENT
MINISTER'S GUIDELINES

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1.001 DEFINITIONS

In the *2004 Alberta Machinery and Equipment Minister's Guidelines*,

(a) ***Act*** means the *Municipal Government Act* (RSA 2000 Ch. M-26);

(b) ***assessment year*** has the meaning given to it in the Regulation;

(c) ***assessment year modifier***, means the factor which is applied to the base cost of machinery and equipment in order to adjust its base cost to the assessment year;

(d) ***assessor*** has the meaning given to it in the Act;

(e) ***base cost*** means either

  (i) the value resulting from the formula shown in Schedule A of the *2004 Machinery and Equipment Minister's Guidelines*, or

  (ii) the value of *included costs* multiplied by the *cost factor*;

(f) ***cost factor (cf)*** means a factor that adjusts the year built dollars to 1994 dollars;

(g) ***included costs (ic)*** means the value of machinery and equipment calculated in accordance with the *2004 Construction Cost Reporting Guide*, prior to adjustment by the *cost factor*;

(h) ***machinery and equipment*** has the meaning given to it in the Regulation.

(i) ***Regulation*** means the *Matters Relating to Assessment and Taxation Regulation* (AR 220/2004), as amended

1.002 CALCULATION OF ASSESSMENT

The assessment of machinery and equipment in a municipality shall be calculated by:

(a) establishing the base cost as prescribed in Schedule A of the *2004 Alberta Machinery and Equipment Assessment Minister's Guidelines*;

(b) multiplying the base cost by the appropriate assessment year modifier prescribed in Schedule B of the *2004 Alberta Machinery and Equipment Assessment Minister's Guidelines* to adjust the base cost to the assessment year;

(c) multiplying the amount determined in clause (b) by the appropriate depreciation factor prescribed in Schedule C of the *2004 Alberta Machinery and Equipment Assessment Minister's Guidelines*;

(d) if applicable, adjusting the amount determined in clause (c) for additional depreciation as prescribed in Schedule D of the *2004 Alberta Machinery and Equipment Assessment Minister's Guidelines*.

1.003 MINISTERIAL PRESCRIPTION

For the purposes of Minister's Guidelines and section 1(j) of the Regulation, it is hereby prescribed that the cost of all computer software, including both basic software and applications software, intended for or used in connection with the monitoring, control or operation of any assessable property shall be included in the base cost of the property which is otherwise assessable.

2.000 SCHEDULE A –BASE COST

2.001 MACHINERY AND EQUIPMENT NOT DESCRIBED IN SCHEDULE A

The cost factors in Table 1 and the formula below shall be used to determine the base cost for machinery and equipment that is not described in Schedule A.

Formula: Base Cost = ic X cf

Where ic = the cost of machinery and equipment determined in accordance with the 2004 Construction Cost Reporting Guide.

cf = the cost factor to convert the cost of the machinery and equipment from the year it was constructed in to its cost in 1994.

2.001.100 TABLE 1–COST FACTORS

Year of Construction	Cost Factor	Year of Construction	Cost Factor	Year of Construction	Cost Factor
1913	18.86	1944	9.71	1975	2.43
1914	19.51	1945	9.63	1976	2.14
1915	19.88	1946	8.93	1977	1.96
1916	18.35	1947	8.30	1978	1.78
1917	15.57	1948	7.94	1979	1.57
1918	13.56	1949	7.95	1980	1.40
1919	11.97	1950	7.73	1981	1.24
1920	9.80	1951	6.94	1982	1.16
1921	10.87	1952	6.50	1983	1.28
1922	11.78	1953	6.12	1984	1.34
1923	11.48	1954	6.05	1985	1.30
1924	11.61	1955	6.00	1986	1.30
1925	11.79	1956	5.76	1987	1.26
1926	11.89	1957	5.56	1988	1.24
1927	11.90	1958	5.45	1989	1.18
1928	11.62	1959	5.39	1990	1.13
1929	11.18	1960	5.34	1991	1.07
1930	11.57	1961	5.30	1992	1.05
1931	12.46	1962	5.29	1993	1.03
1932	13.43	1963	5.26	1994	1.00
1933	14.08	1964	5.05	1995	0.98
1934	13.87	1965	4.86	1996	0.97
1935	13.73	1966	4.68	1997	0.94
1936	13.34	1967	4.29	1998	0.91
1937	12.49	1968	4.48	1999	0.88
1938	12.72	1969	4.39	2000	0.88
1939	12.60	1970	3.97	2001	0.85
1940	11.96	1971	3.82	2002	0.84
1941	10.91	1972	3.53	2003	0.82
1942	9.99	1973	3.31	2004	0.78
1943	9.77	1974	2.93		

2.005 MACHINERY AND EQUIPMENT DESCRIBED IN SCHEDULE A

The rates in Schedule A reflect typical costs for field installations of component types. These rates apply to each component type regardless of the exact configuration of the system.

The rates for property described in Schedule A must be used to determine the base cost for that property and no changes or adjustments to the rates are permissible.

The base cost for machinery & equipment described in Schedule A is determined as follows:

1) select the component category (e.g. Tanks, Steel Bolted);
2) select the specific component (e.g. Size, Type) to identify the base rate; and,
3) multiply the base rate by the quantity.

2.010 TANKS

2.010.100 STEEL BOLTED, WELDED, OR POP TANKS–ABOVE GROUND

Size (m^3)	(bbl)	Diameter (m)	Height (m)	Base Rate ($)
8	50	2.36	1.83	**7 850**
14	90	2.41	3.05	**8 700**
16	100	2.90	2.44	**9 000**
33	210	3.05	4.57	**12 550**
48	300	3.66	4.57	**14 650**
64	400	3.66	6.10	**15 200**
79	500 (Low)	6.55	2.44	**18 050**
79	500 (High)	4.72	4.88	**17 100**
119	750	4.72	7.32	**19 900**
159	1 000 (Low)	9.07	2.44	**24 400**
159	1 000 (High)	6.55	4.88	**24 400**
238	1 500	6.55	7.32	**29 100**
318	2 000	9.07	4.88	**34 950**
397	2 500	9.07	6.10	**80 300**
477	3 000	9.07	7.32	**94 000**
636	4 000	10.52	7.32	**120 400**
795	5 000	11.79	7.32	**146 700**
1 590	10 000	16.76	7.32	**259 450**
3 179	20 000	20.42	9.75	**345 800**

Rates include: flat bottom, cone deck
flush-type cleanout door
thief hatch and vacuum relief
standard nozzles, manways and cleanouts
flanges, valves and piping
foundation bands and painting
installation

Note: 1 barrel (Oil, 42 US Gallons) = 0.158 987 m^3

2.010.200 STAIRWAYS–WALKWAYS–STILES

Stairway	Base Rate ($ per m)
4.3 m of rise or less	395
Over 4.3 m of rise	370

Walkways or platforms	Base Rate ($ per m)
1.2 m wide metal	280

Stiles	Base Rate ($)
Per stile over berm	1 050

Rates include: paint and installation

2.010.300 STEEL WELDED UNDERGROUND TANKS

Volume (l)	(gal.)	(bbl)	Base Rate ($)
2 505	550	16	7 550
5 005	1 100	31	7 900
9 810	2 156	62	13 400
15 015	3 300	94	13 950
25 025	5 500	157	23 150
35 035	7 700	220	24 800
50 050	11 000	315	37 650

Rates include: excavation and backfill
hold downs and concrete
piping, flanges and valves
installation

2.010.400 TANKS–INSULATION AND COATINGS

Insulation (mm)	Coating Type	Base Rate ($ per m^2)
	Epoxy internal coating	45.50
50.0	Fibreglass, c/w metal cladding	76.50
76.0	Fibreglass, c/w metal cladding	89.50
51.0 6.35	Urethane for fibreglass tanks c/w Diathon coating	32.50
25.0	Urethane Insulation, c/w sealer	45.00
38.0	Urethane Insulation, c/w sealer	48.00
50.0	Urethane Insulation, c/w sealer	51.50
63.0	Urethane Insulation, c/w sealer	56.00
76.0	Urethane Insulation, c/w sealer	60.00

Rates include: surface preparation
installation

Note: Use the following formula to find the area of tank to be covered:

Horizontal Tank:
Area = (2 x 3.14 x r2) + (2 x 3.14 x r x l)
Vertical Tank:
Area = (1 x 3.14 x r2) + (2 x 3.14 x r x h)
Vertical Tank:
Area = 1 end only and cylinder
Where: r = radius
l = length
h = height

2.010.420 STEEL TANKS–FIBREGLASS INSULATION (50 MM)

Size (bbl)	Diameter X Height (m x m)	Base Rate ($ per 50 mm)
50	2.36 x 1.83	1 350
90	2.41 x 3.05	2 100
100	2.90 x 2.44	2 200
210	3.05 x 4.57	3 900
300	3.66 x 4.57	4 800
400	3.66 x 6.10	6 150
500(Low)	6.55 x 2.44	6 400
500(High)	4.72 x 4.88	6 850
750	4.72 x 7.32	9 650
1 000 (Low)	9.07 x 2.44	10 250
1 000 (High)	6.55 x 4.88	10 250
1 500	6.55 x 7.32	14 100
2 000	9.07 x 4.88	15 550
2 500	9.07 x 6.10	18 250
3 000	9.07 x 7.32	20 900
4 000	10.52 x 7.32	25 150
5 000	11.79 x 7.32	29 100
10 000	16.76 x 7.32	46 350
20 000	20.42 x 9.75	72 850

2.010.430 STEEL TANKS–FIBREGLASS INSULATION (76 MM)

Size (bbl)	Diameter X Height (m x m)	Base Rate ($ per 76 mm)
50	2.36 x 1.83	1 600
90	2.41 x 3.05	2 450
100	2.90 x 2.44	2 600
210	3.05 x 4.57	4 550
300	3.66 x 4.57	5 650
400	3.66 x 6.10	7 200
500(Low)	6.55 x 2.44	7 500
500(High)	4.72 x 4.88	8 050
750	4.72 x 7.32	11 300
1 000 (Low)	9.07 x 2.44	12 000
1 000 (High)	6.55 x 4.88	12 000
1 500	6.55 x 7.32	16 500
2 000	9.07 x 4.88	18 200
2 500	9.07 x 6.10	21 350
3 000	9.07 x 7.32	24 450
4 000	10.52 x 7.32	29 400
5 000	11.79 x 7.32	34 000
10 000	16.76 x 7.32	54 200
20 000	20.42 x 9.75	85 250

Note: Use the following formula to calculate the area covered by the tank:
Area = $(1 \times 3.14 \times r^2) + (2 \times 3.14 \times r \times h)$
Where: r = radius
h = height

2.010.500 STEEL TANKS–URETHANE INSULATION (25 MM)

Size (bbl)	Diameter X Height (m x m)	Base Rate ($ per 25 mm)
50	2.36 x 1.83	800
90	2.41 x 3.05	1 250
100	2.90 x 2.44	1 300
210	3.05 x 4.57	2 300
300	3.66 x 4.57	2 850
400	3.66 x 6.10	3 650
500(Low)	6.55 x 2.44	3 750
500(High)	4.72 x 4.88	4 050
750	4.72 x 7.32	5 650
1 000 (Low)	9.07 x 2.44	6 050
1 000 (High)	6.55 x 4.88	6 050
1 500	6.55 x 7.32	8 300
2 000	9.07 x 4.88	9 150
2 500	9.07 x 6.10	10 700
3 000	9.07 x 7.32	12 300
4 000	10.52 x 7.32	14 800
5 000	11.79 x 7.32	17 100
10 000	16.76 x 7.32	27 250
20 000	20.42 x 9.75	42 850

2.010.510 STEEL TANKS–URETHANE INSULATION (38 MM)

Size (bbl)	Diameter X Height (m x m)	Base Rate ($ per 38 mm)
50	2.36 x 1.83	850
90	2.41 x 3.05	1 350
100	2.90 x 2.44	1 400
210	3.05 x 4.57	2 450
300	3.66 x 4.57	3 050
400	3.66 x 6.10	3 850
500(Low)	6.55 x 2.44	4 050
500(High)	4.72 x 4.88	4 300
750	4.72 x 7.32	6 050
1 000 (Low)	9.07 x 2.44	6 450
1 000 (High)	6.55 x 4.88	6 450
1 500	6.55 x 7.32	8 850
2 000	9.07 x 4.88	9 750
2 500	9.07 x 6.10	11 450
3 000	9.07 x 7.32	13 100
4 000	10.52 x 7.32	15 800
5 000	11.79 x 7.32	18 250
10 000	16.76 x 7.32	29 100
20 000	20.42 x 9.75	45 700

2.010.520 STEEL TANKS–URETHANE INSULATION (50 MM)

Size (bbl)	Diameter X Height (m x m)	Base Rate ($ per 50 mm)
50	2.36 x 1.83	900
90	2.41 x 3.05	1 400
100	2.90 x 2.44	1 500
210	3.05 x 4.57	2 650
300	3.66 x 4.57	3 250
400	3.66 x 6.10	4 150
500(Low)	6.55 x 2.44	4 300
500(High)	4.72 x 4.88	4 650
750	4.72 x 7.32	6 500
1 000 (Low)	9.07 x 2.44	6 900
1 000 (High)	6.55 x 4.88	6 900
1 500	6.55 x 7.32	9 500
2 000	9.07 x 4.88	10 500
2 500	9.07 x 6.10	12 250
3 000	9.07 x 7.32	14 050
4 000	10.52 x 7.32	16 950
5 000	11.79 x 7.32	19 600
10 000	16.76 x 7.32	31 200
20 000	20.42 x 9.75	49 050

Note: Use the following formula to calculate the area covered by the tank:

Area = $(1 \times 3.14 \times r^2) + (2 \times 3.14 \times r \times h)$

Where: r = radius

h = height

2.010.600 FIBREGLASS TANKS–VERTICAL

Size (m^3)	(bbl)	Base Rate ($)
14.0	90	**20 150**
33.0	210	**25 500**
48.0	300	**29 750**
64.0	400	**34 100**
80.0	500	**38 350**
119.0	750	**51 550**

2.010.620 FIBREGLASS TANKS–UNDERGROUND

Size (m^3)	(bbl)	Base Rate ($)
2.3	14	**9 400**
4.6	29	**10 200**
7.9	50	**13 050**
16.0	100	**16 500**
32.0	200	**26 550**

Rates include: standard manway, nozzles and valves reinforcement installation

2.010.640 FIBREGLASS TANKS–INSULATION

Size (m^3)	(bbl)	Base Rate ($)
14.0	90	**900**
16.0	100	**950**
33.0	210	**1 650**
48.0	300	**2 050**
64.0	400	**2 600**
80.0	500	**2 750**
119.0	750	**4 100**

Rates include: 51.0 mm urethane with 6.35 mm Diathon coating preparation and installation

2.010.700 STEEL POP TANKS–RECTANGULAR

Size (m^3)	(bbl)	Base Rate ($)
8.0	50	**8 900**
16.0	100	**10 200**
33.0	210	**16 350**
64.0	400	**19 450**

Rates include: painting and steel skids

2.010.720 LPG STEEL TANKS

Size (m^3)	(US gal.)	Base Rate ($)
1.9	500	3 750
3.8	1 000	6 200
5.7	1 500	18 850
8.0	2 000	22 650
19.0	5 000	49 550
34.0	9 100	55 900
45.0	12 000	63 200
68.0	18 000	76 600
114.0	30 000	96 750

Rates include: manway, piping and flanges
valves and instrumentation
foundation and installation

Note: one US gallon equals 3.8 litres.

Steel ladder and Platform	Base Rate ($)
Add each	3 300

2.010.800 STEEL CHEMICAL STORAGE TANKS

Size (l)	(Imp. gal.)	Base Rate ($)
1 365	300	1 550
2 275	500	1 700
4 550	1 000	2 650

Rates include: painting and installation

2.010.820 PLASTIC CHEMICAL STORAGE TANKS

Size (l)	(Imp. gal.)	Base Rate ($)
410	90	1 650
819	180	1 800
910	200	1 850
1 000	220	1 900
1 365	300	2 050
2 275	500	2 300
3 412	750	2 950
4 550	1 000	3 150
6 825	1 500	4 150

Rates include: piping, valves, stand, and straps
Installation

2.020 HEATERS, GAUGES, AND SWITCHES

2.020.100 TANK HEATERS

Rating (kW)	(Btu)	Base Rate ($)
73 kW & smaller	250 000	**3 300**
147 kW	500 000	**3 750**

Rates include: flame arrestor
stack
burning equipment
installation

Note: 3412.14 Btu/h = 1 kW

2.020.200 INDIRECT FIRED LINE HEATERS

Rating (kW)	(Btu/h)	Diameter (mm)	Length (m)	Base Rate ($)
73	250 000	610	2.3	**20 600**
147	500 000	660	3.5	**23 500**
220	750 000	762	4.1	**26 150**
293	1 000 000	914	4.4	**30 850**
440	1 500 000	1 118	5.6	**36 900**
586	2 000 000	1 219	6.6	**52 450**
879	3 000 000	1 524	7.5	**66 350**
1 172	4 000 000	1 829	8.4	**87 300**
1 465	5 000 000	2 134	8.7	**127 450**
1 758	6 000 000	2 337	8.7	**169 200**

Rates include: fire tube, burners and pilot
flame arrestor, stack and fuel gas manifold
fuel gas scrubber, ball value, PSV and pressure gauge
values, regulator, temperature controller
high temperature switch, thermometer and expansion drum
thief hatch, gauge glass and insulation
skids and installation

Note: 3412.14 Btu/h = 1 kW
Direct Heaters are considered obsolete

2.020.300 TANK GAUGES

Type	Base Rate ($)
Varec 2500 automatic	**3 150**

Rates include: aluminium gauge head
guide piping, elbows,
brackets and anchor bar
installation

2.020.400 LEVEL SWITCHES

Type	Base Rate ($)
Roof Mount	1 600
Static Pressure Sensing	1 400

Rates include: electrical
tubing, values and flanges
installation

2.030 TREATERS

2.030.100 VERTICAL

Diameter (m)	(ft)	Height (m)	(ft)	Pressure (kPa)	(psi)	Base Rate ($)
1.22	4	6.1	20.0	345	50	51 000
1.22	4	8.4	27.5	345	50	56 350
1.83	6	6.1	20.0	345	50	56 950
1.83	6	8.4	27.5	345	50	63 250
2.44	8	6.1	20.0	345	50	74 050
2.44	8	8.4	27.5	345	50	83 100
3.05	10	6.1	20.0	345	50	86 700
3.05	10	8.4	27.5	345	50	98 000
1.22	4	6.1	20.0	517	75	56 300
1.22	4	8.4	27.5	517	75	62 350
1.83	6	6.1	20.0	517	75	63 100
1.83	6	8.4	27.5	517	75	70 200
2.44	8	6.1	20.0	517	75	82 400
2.44	8	8.4	27.5	517	75	92 550
3.05	10	6.1	20.0	517	75	96 800
3.05	10	8.4	27.5	517	75	109 500

Rates include: fire tube, flame arrestor, stack, anodes,
fuel gas system c/w scrubber, thermostats,
regulators and valves,
ladder, crowsnest water siphon,
thermometer, pressure gauge, gauge glass,
water outlet valve, oil outlet valve,
oil, gas and water meters,
gas back pressure valve, relief valve,
insulation, skid, and installation

Note: 6.894757 pound force per square inch = 1 kPa

2.030.200 MECHANICAL–HORIZONTAL

Diameter (m)	(ft)	Height (m)	(ft)	Pressure (kPa)	(psi)	Base Rate ($)
1.83	6	6.1	20	345	50	**113 950**
2.44	8	6.1	20	345	50	**126 950**
2.44	8	7.6	25	345	50	**140 900**
2.44	8	9.1	30	345	50	**188 650**
3.05	10	9.1	30	345	50	**202 050**
3.05	10	12.2	40	345	50	**218 650**
3.05	10	15.2	50	345	50	**233 550**
3.05	10	21.3	70	345	50	**303 100**
1.83	6	6.1	20	517	75	**126 050**
2.44	8	6.1	20	517	75	**139 050**
2.44	8	7.6	25	517	75	**146 950**
2.44	8	9.1	30	517	75	**200 750**
3.05	10	9.1	30	517	75	**214 150**
3.05	10	12.2	40	517	75	**230 750**
3.05	10	15.2	50	517	75	**257 750**
3.05	10	21.3	70	517	75	**327 300**

2.030.300 ELECTROSTATIC/DUAL POLARITY–HORIZONTAL

Diameter (m)	(ft)	Height (m)	(ft)	Pressure (kPa)	(psi)	Base Rate ($)
1.83	6	6.1	20	345	50	**134 250**
2.44	8	6.1	20	345	50	**147 300**
2.44	8	7.6	25	345	50	**161 250**
2.44	8	9.1	30	345	50	**208 950**
3.05	10	9.1	30	345	50	**228 450**
3.05	10	12.2	40	345	50	**245 050**
3.05	10	15.2	50	345	50	**263 200**
3.05	10	21.3	70	345	50	**332 750**
1.83	6	6.1	20	517	75	**146 350**
2.44	8	6.1	20	517	75	**159 400**
2.44	8	7.6	25	517	75	**167 300**
2.44	8	9.1	30	517	75	**221 050**
3.05	10	9.1	30	517	75	**240 550**
3.05	10	12.2	40	517	75	**257 150**
3.05	10	15.2	50	517	75	**287 400**
3.05	10	21.3	70	517	75	**356 950**

Rates include: fire tube, flame arrestor, stack, anodes,
fuel gas system c/w scrubber, thermostats,
regulators and valves
ladder, crowsnest water siphon,
thermometer, pressure gauge, gauge glass,
water outlet valve, oil outlet valve,
oil, gas and water meters,
gas back pressure valve, relief valve,
insulation, skid, and installation

Note: 6.894757 pound force per square inch = 1 kPa.

2.040 SEPARATORS

2.040.100 VERTICAL 2-PHASE

862–1896 kPa (125 psi - 275 psi) Diameter (mm)	(in.)	Height (m)	(ft)	Base Rate ($)
300	12	1.5	5.0	27 500
400	16	1.5	5.0	28 150
500	20	1.5	5.0	28 750
600	24	1.5	5.0	34 200
750	30	1.5	5.0	36 250
900	36	1.5	5.0	38 300
400	16	2.3	7.5	28 950
500	20	2.3	7.5	29 600
600	24	2.3	7.5	35 200
750	30	2.3	7.5	37 350
900	36	2.3	7.5	39 550

5102 kPa (740 psi) Diameter (mm)	(in.)	Height (m)	(ft)	Base Rate ($)
400	16	1.5	5.0	28 750
500	20	1.5	5.0	29 950
600	24	1.5	5.0	35 400
750	30	1.5	5.0	37 600

10204 kPa (1480 psi) Diameter (mm)	(in.)	Height (m)	(ft)	Base Rate ($)
400	16	1.5	5.0	29 200
500	20	1.5	5.0	30 800
600	24	1.5	5.0	37 100
750	30	1.5	5.0	39 550
400	16	2.3	7.5	29 950
500	20	2.3	7.5	31 750
600	24	2.3	7.5	37 850
750	30	2.3	7.5	40 400
900	36	2.3	7.5	42 900

2.040.200 VERTICAL 3-PHASE

862–1896 kPa (125 psi – 275 psi) Diameter (mm)	(in.)	Height (m)	(ft)	Base Rate ($)
400	16	2.3	7.5	32 700
500	20	2.3	7.5	33 300
600	24	2.3	7.5	39 750
750	30	2.3	7.5	41 900
900	36	2.3	7.5	44 100
1 200	48	2.3	7.5	49 700
500	20	3.0	10.0	34 400
600	24	3.0	10.0	41 050
900	36	3.0	10.0	45 650
1 200	48	3.0	10.0	51 400
1 500	60	3.0	10.0	56 600

10204 kPa (1480 psi) Diameter (mm)	(in.)	Height (m)	(ft)	Base Rate ($)
400	16	2.3	7.5	33 650
500	20	2.3	7.5	35 500
600	24	2.3	7.5	42 400
900	36	2.3	7.5	47 450
1 200	48	2.3	7.5	75 000
400	16	3.0	10.0	35 750
600	24	3.0	10.0	45 050
900	36	3.0	10.0	50 750
1 200	48	3.0	10.0	80 950

2.040.300 HORIZONTAL 2-PHASE

862–1896 kPa (125 psi - 275 psi) Diameter (mm)	(in.)	Height (m)	(ft)	Base Rate ($)
600	24	3.0	10.0	25 650
750	30	3.0	10.0	27 800
900	36	3.0	10.0	29 900

10204 kPa (1480 psi) Diameter (mm)	(in.)	Height (m)	(ft)	Base Rate ($)
500	20	3.0	10.0	25 700
600	24	3.0	10.0	29 300
750	30	3.0	10.0	32 000
900	36	3.0	10.0	34 700

2.040.400 HORIZONTAL 3-PHASE

862–1896 kPa (125 psi - 275 psi) Diameter (mm)	(in.)	Height (m)	(ft)	Base Rate ($)
600	24	3.0	10.0	**32 600**
750	30	3.0	10.0	**34 750**
900	36	3.0	10.0	**36 850**

10204 kPa (1480 psi) Diameter (mm)	(in.)	Height (m)	(ft)	Base Rate ($)
600	24	3.0	10.0	**36 250**
750	30	3.0	10.0	**39 000**
900	36	3.0	10.0	**41 700**

Rates include: liquid dump valves, block valves and fittings
level controllers and high level switch
gas valve pipe and fittings
PSV, pressure gauge and gauge glass
water boot (on 3 Phase horizontal)
senior orifice fitting and meter run
flow recorder
skids and saddles
thermometer and installation

2.040.500 VERTICAL CENTRIFUGAL/RECYCLING

10204 kPa (1480 psi^2) Diameter (mm)	(in.)	Height (m)	(ft)	Base Rate ($)
150	6	1.5	5.0	**30 850**
200	8	1.5	5.0	**36 700**
300	12	1.5	5.0	**41 900**
400	16	2.6	8.5	**51 850**
600	24	3.7	12.0	**90 300**
800	32	4.6	15.0	**114 350**

Rates include: gas back pressure value and controller
flow recorder and valve manifold
senior orifice fitting and meter run
pressure relief valve
water level controller and gauge
water dump valve and flow meter
temperature and pressure gauges
gas regulators, filter and scrubber
ball valves piping and flanges
installation

Note: Use the following table to cross reference ANSI ratings to working pressure:

WORKING PRESSURE
Service Temperature
-28.9 to 37.8C (-20 to 100F)

ANSI	kPa	psi
150	1 896	275
300	5 102	740
600	10 204	1 480
900	14 893	2 160
1 500	24 821	3 600
2 500	41 369	6 000

Note: Pound (force) per square inch x 6.894 757 = kPa.

2.040.600 **ENVIRONMENTAL LOW STAGE SEPARATOR TANK UNITS**

Size (bbl)	Base Rate ($)
50	**46 750**
100	**71 550**

Rates include: sand frac flow back vessel
piping and frac tees
75 or 100 mm meter run
dry flow meter
sand diffuser
ladder, hatches and pad
installation

2.040.700 **PRE-FABRICATED ENVIRONMENTAL BATTERY UNITS**

Low pressure Unit (48kPa)	Lines & Meter Runs (mm)	Base Rate ($)
Standard Unit unheated	50	**42 600**
Standard Unit unheated	75	**44 250**
Heated Unit	50	**47 550**
Heated Unit	75	**49 200**
Treating Unit	50	**60 750**
Treating Unit	75	**62 400**
Companion Storage Tank	**add** each	**25 400**

Standard Unit
Rates include: 500 barrel used railway oil tank car horizontal separator
high level and high pressure shut off valves
dry flow recorders and fluid level indicators
flow lines, meter, flare lines
100 mm x12.2 m flare stack, ignition and arrestor
steel skids and saddles
weir plank pad and installation

Heated Unit
Rates include: 250 mm fire tube, burner and pilot light
500 barrel used railway oil tank car horizontal separator
high level and high pressure shut off valves
dry flow recorders and fluid level indicators
flow lines, meter, flare lines
100 mm x12.2 m flare stack, ignition and arrestor
steel skids and saddles
weir plank pad and installation

Treating Unit
Rates include: degassers and down comers
spreader pan and baffle plates
individual fluid level gauges for oil, gas and water
500 barrel used railway oil tank car horizontal separator
high level and high pressure shut off valves
dry flow recorders and fluid level indicators
flow lines, meter, flare lines
100 mm x12.2 m flare stack, ignition and arrestor
steel skids and saddles
weir plank pad and installation

Companion Storage Tank
Rates include: extension of site work, weir, pad and installation
steel skids and saddles
connecting piping to main unit
meters, valves and indicators

High Pressure Unit (345 kPa)	Lines & Meter Runs (mm)	Base Rate ($)
Standard Unit, Unheated	75	**110 050**

Rates include: 500 barrel welded tank, horizontal separator
high level and high pressure shut off valves
dry flow recorders and fluid level indicators
flow lines, meter, flare lines
100 mm x12.2 m flare stack, ignition and arrestor
steel skids and saddles
weir plank pad and installation

2.050 FUEL GAS SCRUBBERS

	Base Rate ($)
All Sizes	**2 500**

Rates include: block valve, shutoff valve
relief valve and pressure gauge
piping and high level switch
installation

2.060 FREE WATER KNOCKOUTS

Diameter (m)	(ft)	Length (m)	(ft)	Base Rate ($)
1.83	6.0	3.0	10.0	**105 450**
1.83	6.0	4.6	15.0	**111 500**
2.44	8.0	4.6	15.0	**123 600**
3.05	10.0	6.1	20.0	**150 150**
3.05	10.0	9.1	30.0	**162 250**
3.05	10.0	12.2	40.0	**237 800**

Rates include: dump valve
block valve
pipe fittings and flanges
level controllers
gas back pressure valve
gauge glass and pressure gauge
PSV and thermometer
skids and installation

2.070 GAS BOOTS

Diameter (mm)	(in.)	Base Rate ($)
600	24	**28 700**
750	30	**31 500**
900	36	**33 500**
1 050	42	**38 050**
1 200	48	**40 600**
1 500	60	**45 950**

Rates include: guy wires
pressure gauge, PSV and block valve
piping, flanges and fittings
steel caged ladder and top platform
foundation and installation

Note: Average heights used are 9.1 to 12.2 m (30 to 40 feet).

2.080 FLARE SYSTEMS

2.080.100 VENT STACKS 100 MM (4 IN.) STACK

Height (m)	(ft)	Base Rate ($)
9.1	30	**11 050**
12.2	40	**11 250**
15.2	50	**11 650**
18.3	60	**15 250**

2.080.120 VENT STACKS 150 MM (6 IN.) STACK

Height (m)	(ft)	Base Rate ($)
9.1	30	14 250
12.2	40	14 500
15.2	50	14 850
18.3	60	16 200

2.080.140 VENT STACKS 203 MM (8 IN.) STACK

Height (m)	(ft)	Base Rate ($)
9.1	30	17 500
12.2	40	17 750
15.2	50	18 100
18.3	60	20 750

2.080.200 FLARE STACKS PILOT & SHOTTUBE 100 MM (4 IN.) STACK

Height (m)	(ft)	Base Rate ($)
9.1	30	13 200
12.2	40	13 450
15.2	50	13 950
18.3	60	17 700

2.080.220 FLARE STACKS PILOT & SHOTTUBE 150 MM (6 IN.) STACK

Height (m)	(ft)	Base Rate ($)
9.1	30	16 450
12.2	40	16 650
15.2	50	17 150
18.3	60	19 700

2.080.240 FLARE STACKS PILOT & SHOTTUBE 200 MM (8 IN.) STACK

Height (m)	(ft)	Base Rate ($)
9.1	30	19 650
12.2	40	19 900
15.2	50	20 650
18.3	60	23 150

2.080.300 FLARE STACKS–MANUAL OR AUTOMATIC OR SOLAR IGNITER 100 MM (4 IN.) STACK

Height (m)	(ft)	Base Rate ($)
9.1	30	**15 300**
12.2	40	**15 950**
15.2	50	**16 550**
18.3	60	**20 500**

2.080.320 FLARE STACKS–MANUAL OR AUTOMATIC OR SOLAR IGNITER 150 MM (6 IN.) STACK

Height (m)	(ft)	Base Rate ($)
9.1	30	**18 550**
12.2	40	**19 150**
15.2	50	**19 750**
18.3	60	**22 550**

2.080.340 FLARE STACKS–MANUAL OR AUTOMATIC OR SOLAR IGNITER 200 MM (8 IN.) STACK

Height (m)	(ft)	Base Rate ($)
9.1	30	**21 800**
12.1	40	**22 400**
15.2	50	**23 350**
18.2	60	**26 000**

Rates include: flare tips
base and foundation
piping and flange
regulator, valve and gauge
retractable assembly
electric service, flame failure switch
guy wires and installation

2.080.500 INCINERATORS

Height (m)	(ft)	Base Rate ($)
14.3	47	**87 350**
15.2	50	**90 150**
18.3	60	**99 350**
21.3	70	**108 500**
24.4	80	**117 700**
27.4	90	**126 900**
28.6	94	**130 600**

Rates include: stack, guy wires and incinerator
piping and flange and electric ignition and switch
base and installation

2.090 COMPRESSORS

2.090.100 VAPOUR RECOVERY –BLOWER

Size (kW)	(hp)	Base Rate ($)
1.5	2	12 500
3.7	5	19 750
7.5	10	29 600

2.090.200 VAPOUR RECOVERY–SINGLE STAGE

Size (kW)	(hp)	Base Rate ($)
3.7	5	40 000
11.0	15	50 200
18.7	25	68 050
37.3	50	82 700
74.6	100	119 900
111.9	150	160 550

2.090.300 VAPOUR RECOVERY–TWO STAGE

Size (kW)	(hp)	Base Rate ($)
11.0	15	76 050
18.7	25	88 650
37.3	50	120 850
56.0	75	156 700
74.6	100	192 750
93.3	125	202 600
111.9	150	212 150

Rates include: compressor package
inlet separator
piping, flanges and fittings
controls
lube system
skids and installation

Note: Horsepower (electric) x 0.746 = kW

2.090.400 GAS COMPRESSORS–TWO STAGE ELECTRIC DRIVE – PACKAGED

Size (kW)	(hp)	Base Rate ($)
14.9	20	**95 800**
37.3	50	**96 300**
44.8	60	**152 550**
74.6	100	**157 700**
93.3	125	**182 700**
149.2	200	**195 100**
223.8	300	**263 700**
additional stages **each add**		**30 250**

Rates include: compressor package
discharge air exchanger each stage
suction scrubber
controls, control panel
electrical and switches
electric motor and drive
piping, flanges and fittings
skids and installation

2.090.500 GAS COMPRESSORS–TWO STAGE GAS DRIVE–PACKAGED

Size (kW)	(hp)	Base Rate ($)
14.9	20	**112 700**
37.3	50	**112 700**
44.8	60	**179 450**
74.6	100	**189 050**
93.3	125	**212 550**
149.2	200	**244 850**
223.8	300	**331 000**
additional stages **each add**		**30 250**

Rates include: compressor package
discharge air exchanger each stage
suction scrubber
controls, control panel and switches
gas motor and drive
piping, flanges and fittings
skids and installation

2.100 PUMPS

2.100.100 VERTICAL TURBINE PUMPS

Inlet (mm)	(in.)	Motor (kW)	(hp)	Base Rate ($)
100	4	1.5	2.0	**7 600**
100	4	2.2	3.0	**7 900**
100	4	3.7	5.0	**8 750**
100	4	5.6	7.5	**9 900**
150	6	2.2	3.0	**8 150**
150	6	3.7	5.0	**9 300**
150	6	5.6	7.5	**10 300**
150	6	7.5	10.0	**10 700**
150	6	11.2	15.0	**12 050**
150	6	14.9	20.0	**13 400**
150	6	18.7	25.0	**13 900**
150	6	22.4	30.0	**15 250**

Rates include: pump and base plate
explosion proof electric motor and drive assembly
piping, couplings, flanges and valves
electrical service and motor switch
installation

2.100.200 CENTRIFUGAL PUMPS–END SUCTION

Inlet (mm)	(in.)	Motor (kW)	(hp)	Base Rate ($)
38	1.5	1.5	2.0	**6 050**
38	1.5	2.2	3.0	**6 200**
38	1.5	3.7	5.0	**6 300**
75	3.0	1.5	2.0	**6 200**
75	3.0	2.2	3.0	**6 350**
75	3.0	3.7	5.0	**6 450**
100	4.0	2.2	3.0	**8 450**
100	4.0	3.7	5.0	**8 600**
100	4.0	5.6	7.5	**8 850**
100	4.0	7.5	10.0	**9 500**
100	4.0	11.2	15.0	**10 300**

Rates include: pumps and base plates
explosion proof motor and drive assembly
piping, couplings, flanges and valves
electrical service and motor switch
installation

2.100.300 CENTRIFUGAL PUMPS–VERTICAL INLINE

Inlet (mm)	(in.)	Motor (kW)	(hp)	Base Rate ($)
50	2.0	1.5	2.0	**6 650**
50	2.0	2.2	3.0	**6 800**
50	2.0	3.7	5.0	**6 900**
75	3.0	1.5	2.0	**6 900**
75	3.0	2.2	3.0	**7 050**
75	3.0	3.7	5.0	**7 150**
100	4.0	2.2	3.0	**9 500**
100	4.0	3.7	5.0	**9 650**
100	4.0	5.6	7.5	**9 900**
100	4.0	7.5	10.0	**10 600**
100	4.0	11.2	15.0	**11 600**

Rates include: pumps and base plates
explosion proof motor and drive assembly
piping, couplings, flanges and valves
electrical service and motor switch
installation

2.100.400 ROTARY GEAR PUMPS

Inlet (mm)	(in.)	Motor (kW)	(hp)	Base Rate ($)
38	1.5	1.5	2.0	**5 250**
38	1.5	2.2	3.0	**5 400**
38	1.5	3.7	5.0	**5 500**
63	2.5	1.5	2.0	**7 250**
63	2.5	2.2	3.0	**7 400**
63	2.5	3.7	5.0	**7 500**
75	3.0	7.5	10.0	**8 250**
75	3.0	11.2	15.0	**8 800**

Rates include: pump, base plates and mechanical seal
explosion proof motor and drive assembly
piping, couplings and flanges
valves and PSV
electrical service and motor switch
paint and installation

2.100.500 PROGRESSIVE CAVITY PUMPS

Inlet (mm)	(in.)	Motor (kW)	(hp)	Base Rate ($)
50	2.0	1.5	2.0	**8 250**
63	2.5	2.2	3.0	**9 150**
75	3.0	2.2	3.0	**10 000**
100	4.0	3.7	5.0	**14 200**
150	6.0	5.6	7.5	**15 900**
150	6.0	7.5	10.0	**16 150**
150	6.0	11.2	15.0	**16 700**

Rates include: pump, base plates and mechanical seal
steel rotor and stator, pin joints
explosion proof motor, drive assembly and guard
piping, couplings and flanges
valves and PSV
electrical service and motor switch
paint and installation

2.100.600 PISTON / PLUNGER PUMPS

Type	Motor (kW)	(hp)	Base Rate ($)
Simplex	3.7	5.0	**8 400**
Duplex	7.5	10.0	**11 950**
Triplex	11.2	15.0	**12 750**
Triplex	22.4	30.0	**22 250**
Triplex	37.3	50.0	**26 150**
Triplex	74.6	100.0	**40 900**
Quintuplex	22.4	30.0	**24 550**
Quintuplex	37.3	50.0	**29 750**
Quintuplex	56.0	75.0	**41 600**
Quintuplex	74.6	100.0	**49 300**
Quintuplex	186.5	250.0	**124 700**

Rates include: pump, base plates and mechanical seal
explosion proof motor, drive assembly and guard
piping, couplings and flanges
valves and PSV
electrical service and motor switch
paint and installation
equipment skids for 30 hp and larger

2.100.700 WATERFLOOD PUMPS

Type	Motor (kW)	(hp)	Base Rate ($)
Triplex	22.4	30	**29 950**
Triplex	44.8	60	**36 000**
Triplex	74.6	100	**56 200**
Triplex	123.1	165	**79 250**
Triplex	149.2	200	**91 400**
Triplex	279.8	375	**231 500**
Quintuplex	186.5	250	**122 150**
Quintuplex	223.8	300	**146 800**
Quintuplex	373.0	500	**275 950**
Quintuplex	466.3	625	**298 850**

Rates include: pump, base plates and mechanical seal
explosion proof motor, drive assembly and guard
piping, couplings and flanges
valves and PSV
electrical service and motor switch
paint and installation
equipment skids for 30 hp and larger

Note: Horsepower (electric) x 0.746 = 1 kW

2.110 AIR COMPRESSORS

2.110.100 UTILITY AIR COMPRESSORS

Size (kW)	(hp)	Base Rate ($)
1.5	2.0	**4 950**
3.7	5.0	**5 550**
7.5	10.0	**7 350**
11.2	15.0	**8 000**

Rates include: reciprocating compressor
lubricated, 2 stage
air receiver and motor
electrical and switch
piping, flange and installation

2.110.200 INSTRUMENT AIR COMPRESSORS–RECIPROCATING

Size (kW)	(hp)	Base Rate ($)
3.7	5.0	**10 050**
7.5	10.0	**12 150**
11.2	15.0	**14 900**

Rates include: reciprocating compressor
air receiver and electric motor
electrical and switch
after cooler, air dryer package
piping, flange and installation

2.110.300 INSTRUMENT AIR COMPRESSORS–ROTARY SCREW

Size (kW)	(hp)	Base Rate ($)
11.2	15.0	**17 950**
18.7	25.0	**22 900**
37.3	50.0	**34 100**
74.6	100.0	**57 300**

Rates include: lubricated oil injection compressor
receiver and electric motor
electrical and switch
oil separator with pump
after cooler, air dryer package
piping, flange and installation

2.120 CHEMICAL INJECTORS

2.120.100 ELECTRIC DRIVE

Single Head–6 mm Motor (kW)	(hp)	Phases	Base Rate ($)
0.19	0.25	1	**2 200**
0.19	0.25	3	**3 400**
0.37	0.50	1	**2 300**
0.37	0.50	3	**3 500**

Two Heads–6 mm Motor (kW)	(hp)	Phases	Base Rate ($)
0.19	0.25	1	**2 450**
0.19	0.25	3	**3 600**
0.37	0.50	1	**2 500**
0.37	0.50	3	**3 700**

Rates include: pump and base
electric motor and service
tubing
installation

2.120.200 AIR/GAS DRIVERS

Plunger Size (mm)	(in.)	Base Rate ($)
6	0.25	**2 800**
12	0.50	**2 800**
19	0.75	**2 950**
25	1.00	**3 000**
31	1.25	**3 400**

Rates include: pump and base
tubing, couplings
installation

2.120.300 OSCILLAMATIC

Size	Base Rate ($)
All sizes	1 900

2.130 CONTROL VALVES

2.130.100 EMERGENCY SHUTDOWN VALVES (ESD)

Type	Size (mm)	(in.)	Base Rate ($)
WKM Ball Valve	60	2	2 950
	89	3	4 200
	114	4	6 700
	168	6	11 200

Rates include: valve and actuator
high/low pressure pilot switch
flanges and tubing
installation

2.130.200 2-WAY PNEUMATIC VALVES

Valve size (mm)	(in.)	ANSI size	Actuator size	Base Rate ($)
25	1.0	Level	Control Valve	1 900
25	1.0	NPT	30	3 300
25	1.0	300	30	3 750
25	1.0	600	30	3 800
38	1.5	NPT	34	3 950
38	1.5	300	34	4 450
38	1.5	600	34	4 600
50	2.0	300	40	5 050
50	2.0	600	45	5 300
75	3.0	300	45	6 950
75	3.0	600	45	7 000
100	4.0	300	45	8 700
100	4.0	600	45	8 950
150	6.0	300	70	15 150
150	6.0	600	70	15 800

Rates include: valve and actuator
level controller and pilot switch
flanges and tubing
installation

Note: 3–Way Pneumatic Valves are considered obsolete.

2–Way Electric - valve actuation **add** 170
3–Way Electric - valve actuation **add** 280

2.130.300 INTERMITTER–TIME CYCLE CONTROLLER

Size (mm)	Base Rate ($)
51	4 440
76	5 480
102	6 620
152	10 120

2.140 CHOKES

2.140.100 WELLHEAD/MANIFOLDS–WILLIS MANUAL

Size (mm)	(in.)	Model	Base Rate ($)
33	1	M-1A	1 200
60	2	M-2	2 450
89	3	M-3	5 350
114	4	M-4	5 800

Rates include: installation

2.140.200 WELLHEAD/MANIFOLDS–MASTER FLO MANUAL

Size (mm)	(in.)	Model	Base Rate ($)
33	1	P-1	1 800
60	2	P-2	2 450
89	3	P-3	4 550
114	4	P-4	13 750
168	6	P-6	29 350

Rates include: installation

2.140.300 WELLHEAD/MANIFOLDS–WILLIS PNEUMATIC

Size (mm)	(in.)	Model	Base Rate ($)
33	1	M-1A	3 200
60	2	PA-2	4 450
89	3	M-3	8 150
114	4	M-4	8 900
Pressure		add	2 120

Rates include: valve and actuator
tubing and flanges
installation

2.140.400 WELLHEAD/MANIFOLDS–MASTER FLO PNEUMATIC

Size (mm)	(in.)	Model	Base Rate ($)
33	1	P-1	**3 300**
60	2	P-2	**4 350**
89	3	P-3	**8 750**
114	4	P-4	**19 150**
168	6	P-6	**34 700**
Pressure		**Add**	**2 120**

Rates include: valve and actuator
tubing and flanges
installation

2.150 ORIFICE FITTING AND METER RUNS

2.150.100 SENIOR

Size (mm)	(in.)	Base Rate ($)
60	2	**4 750**
89	3	**5 200**
114	4	**5 950**
168	6	**7 450**
219	8	**10 250**
273	10	**13 000**

Rates include: orifice fittings, plate and holder
meter run and flanges
tubes and couplings
installation

2.150.200 SIMPLEX

Size (mm)	(in.)	Base Rate ($)
60	2	**1 700**
89	3	**2 000**
114	4	**2 600**
168	6	**3 650**
219	8	**6 200**
273	10	**8 850**

Rates include: orifice fittings and plate
meter run and flanges
plate holder
tubes and couplings
installation

2.160 METERING AND ANALYSIS

2.160.100 MECHANICAL LIQUID METERS

Type	Size (mm)	(in.)	Base Rate ($)
Barton FL 10*	33	1.0	1 550
Barton Flotrac 306	33	1.0	1 050
Barton Flotrac 380	33	1.0	1 050
Floco F-2500	33	1.0	1 750
Floco 382 NPT	60	2.0	5 250
Floco 382 600 ANSI	60	2.0	6 950
Floco 383 NPT	89	3.0	5 250
Floco 383 600 ANSI	89	3.0	7 650
Automatic Sampler–sweet service	add		1 260
Automatic Sampler–sour service	add		1 410

*Model FL 10 is a flow meter.

Rates include: valves
pipe and fittings
installation

Note: The above meters are positive displacement meters for the measurement of brine, production water and oil production.

2.160.200 MECHANICAL GAS METERS

Type	Size (mm)	(in.)	Base Rate ($)
Dresser Roots	48	1.5	2 000
Dresser Roots	60	2.0	2 450

Rates include: pipe and fittings
Installation

2.160.300 LIQUID TURBINE METERS

Type	Size (mm)	(in.)	Base Rate ($)
Smith Watchman	27	0.75	1 950
Smith Watchman	33	1.00	2 200
Smith Guardsman	48	1.50	3 950
Smith Guardsman	60	2.00	3 950
Smith Guardsman	89	3.00	4 750
Halliburton	10-51	0.38-2.00	1 000
Halliburton	76	3.00	2 150
Halliburton	102	4.00	2 900

Rates include: pipe and fittings
electrical
installation

2.160.400 TOTALIZERS AND ANALYZERS

Type	Base Rate ($)
CMOS CTC–61 Totalizer	4 350
Halliburton LO–11 Totalizer	1 100
Halliburton MC–11 Analyzer	1 250
Halliburton Net Oil Analyzer	4 900

Rates include: remote panel mounted
installation

Note: Totalizers are used with turbine meters.
Analyzers are used a probe to measure water in an oil stream.

2.160.500 CAPACITANCE PROBES

Size (mm)	(in.)	Base Rate ($)
60	2	3 650
89	3	4 950
114	4	5 700

Rates include: probe and electric cable
Installation

2.160.600 CHART RECORDERS

Type	Base Rate ($)
2 Pen Circular–6 900 kPa element	3 100
3 Pen Circular–6 900 kPa element	3 650

Rates include: tubing, valves and manifold
pressure element
temperature element
spring chart drive
installation

2.160.700 TRANSMITTERS

Type	Base Rate ($)
Differential Pressure Flow	2 250
Pressure	1 650
Temperature	1 100

Rates include: electrical
installation

Note: Rates are for Barton, Rosemount or Foxboro types.

2.170 PRODUCTION MANIFOLDS

2.170.100 MANUAL–PER WELL

Size (mm)	(in.)	Base Rate ($)
60	2	**8 000**
89	3	**10 400**
114	4	**12 000**
168	6	**16 000**

Rates include: piping and fittings to headers per well
multiple valves per well
inlet, test, pigging and group headers per well
installation

Note: To determine the total cost of a multi-well manual manifold, multiply the cost per well (above) by the number of wells entering the manifold.

2.170.200 ROTARY SELECTOR VALVE

Type	Base Rate ($)
Rotary Selector Valve	**6 150**
60 mm (2 in.) Inlets–per well, **add**	**1 900**
Electric auto–actuator **add**	**3 750**

Rates include: piping and fittings to rotary valve–per well
piping from rotary to test header–per well
valves–per well
installation

Note: To determine the total cost of a rotary selector manifold:

Multiply inlet manifold cost per well by number of wells entering the rotary valve.

Then, add this cost to the cost of a rotary selector valve and add the cost of an auto–actuator if found.

Example: Rotary Valve Manifold–5 Wells

5 well inlet manifolds @ $1 900	=	$9 500
1 Rotary Selector Valve	=	$6 150
1 Electric auto– actuator	=	$3 750
Total Manifold Cost	=	$19 400

2.180 PIGGING EQUIPMENT

2.180.100 PIG LAUNCHER/RECEIVER TRAPS

Size (mm)	(in.)	Base Rate ($)
60	2	5 000
89	3	5 200
114	4	6 650
168	6	12 100
219	8	13 150

Rates include: inlet, outlet and bypass valves
bleed valve and bypass
piping and fittings
structural support
installation

2.180.200 PIG ENTRY TEES

Size (mm)	(in.)	Base Rate ($)
60	2	2 150
89	3	2 250
114	4	2 550

Rates include: block valves each side
bleed valve
installation

2.180.300 PIG BALL VALVES–MANUAL INJECTORS

Size (mm)	(in.)	Base Rate ($)
60	2	2 650
89	3	3 250
114	4	5 450
168	6	12 700

Rates include: bleed valve
Installation

2.190 ELECTRICAL SERVICES

2.190.100 GENERAL SERVICE ENTRANCE ON THE SITE

Unit	Base Rate ($)
Single Phase Service, 120/240V, 101A to 200A*	2 780
Three Phase Service, 480V, 201A to 400A*	7 820
Three Phase Service, 480V, 401A to 800A*	14 850

*Does not include line up to and including the meter.

Rates include: circuit panel, main disconnect, branch circuit breakers, splitter, disconnects and grounding trenching, cable, miscellaneous installation

A Sub-Station Transformer is required to step down a 480 Volt service to circuits of 460 Volt 3 Phase for motors and circuits of Single Phase 120/208 Volts for buildings, lights, etc.

A Sub-Station Transformer may be located inside a building or at an exterior plywood shelter and is found in association with electrical vaults, panels and switching gear.

2.190.400 THERMO–ELECTRIC GENERATORS

Unit	Base Rate ($)
Less than 40W	5 200
over 40W	9 750

2.190.500 REMOTE SYSTEM RADIO TOWERS

Self–Supporting Height (m)	(ft)	Base Rate ($)
8.5	28	1 550
11.0	36	2 050
13.4	44	2 550
16.5	54	3 050
20.7	68	3 500
Radio Antennas–building mounted antenna		420

2.190.600 FIRE AND GAS DETECTION SYSTEMS

Unit		Base Rate ($)
Fire detection controller		4 500
Fire detector heads	**add** each	2 000
Gas detection controller		2 200
Gas detector heads	**add** each	1 250
Horn		350
Warning lights	**add** each	500

2.230 DEHYDRATORS

2.230.100 CALCIUM CHLORIDE DRYERS

Diameter (mm)	(in.)	Height (m)	(ft)	Base Rate ($)
300	12	8.2	27	**12 850**
400	16	8.2	27	**15 550**
500	20	8.2	27	**17 250**
600	24	8.2	27	**22 000**
750	30	8.2	27	**25 550**
Pellet loading arm assembly **add**				**2 780**
Meter run and dry flow recorder **add**				**As found**

Rates include: vessel with integral scrubber
calcium chloride pellets
600 mm (24 in.) bed of glass beads
scrubber heating coil
dump valve, piping and flanges
fuel gas scrubber with controls
installation

2.230.200 GLYCOL DEHYDRATOR PACKAGE - 2 PHASE

Diameter (mm)	(in.)	Height (m)	(ft)	Base Rate ($)
300	12	4.3	14	**50 400**
400	16	4.3	14	**57 200**
500	20	4.3	14	**67 750**
600	24	4.3	14	**73 350**
750	30	4.3	14	**79 400**
Meter run and dry flow recorder **add**				**As found**

Rates include: 4 tray vessel and 2 phase integral scrubber
glycol regenerator including reboiler
glycol/glycol exchanger
fire tube, flame arrestor, burner and pilot assembly
fuel gas scrubber and control package
standard dehydrator instrument package
glycol pump, piping, fittings, tubing and valves
process piping, controllers, gauges and glass
installation

2.230.300 GLYCOL DEHYDRATOR PACKAGE OPTIONS

The following costs should be added to the glycol dehydrator rates found under Section 2.230.200

ADDITIONAL TRAYS

Vessel Diameter (mm)	(in.)	Rate/Tray ($)
300	12	580
400	16	810
500	20	990
600	24	1 090
750	30	1 820

Note: Each additional 450 mm (18 in.) of vessel height above 4.3 m (14 ft) is assumed to contain one tray. Vessel heights are measured from seam to seam.

THIRD PHASE ADDITION

Vessel Diameter (mm)	(in.)	Rate/Tray ($)
300	12	3 050
400	16	3 150
500	20	3 450
600	24	3 750
750	30	4 100

Note: For a third phase, the above rates are added to the scrubber and controls.

STANDBY GLYCOL PUMP ADDITION

Vessel Diameter (mm)	(in.)	Rate ($)
300	12	4 100
400	16	4 100
500	20	4 900
600	24	4 900
750	30	6 650

Note: For a standby glycol pump complete with piping and valves, add the above rates.

2.240 FILTERS

2.240.100 PECO LIQUID FILTERS

Diameter (mm)	(in.)	Height (mm)	(in.)	Base Rate ($)
168	6.6	787	31	**1 800**
168	6.6	1 168	46	**1 900**
219	8.6	813	32	**2 150**
219	8.6	1 422	56	**2 350**

Rates include: block valve and bypass valves
drain valve
piping and fittings
installation

2.240.200 PECO GAS FILTER SEPARATIONS

Diameter (mm)	(in.)	Height (mm)	(in.)	Base Rate ($)
168	6.6	1 391	55	**4 450**
168	6.6	1 772	70	**4 600**
168	6.6	2 002	79	**4 750**
219	8.6	2 178	86	**6 900**

Rates include: block valves, bypass valve
drain valve
piping and fittings
installation

2.240.300 PECO DRY GAS FILTERS

Diameter (mm)	(in.)	Height (mm)	(in.)	Base Rate ($)
168	6.6	660	26	**3 500**
168	6.6	1 041	41	**3 700**
168	6.6	1 270	50	**3 950**

Rates include: block valves, bypass valve
drain valve
piping and fittings
installation

Note: No instrumental or PSVs have been included in any of the rates. Filters may be applied in the removal of particles and liquid separation such as hydrocarbon fluids, glycols, process fluids, salt water, fresh water, and water solutions as well as filtering and separating gases. Filter pressure vessels can be vertical or horizontal with removable end closures.

2.250 LACT UNITS

2.250.100 60 MM AND 89 MM PIPING UNITS

Pump Size (kW)	(hp)	Base Rate ($)
7.5	10	47 350
11.2	15	54 750
14.9	20	63 400
18.6	25	76 750
22.4	30	85 000
29.8	40	107 000
37.3	50	145 700
74.6	100	151 750

2.250.200 114 MM PIPING UNITS

Pump Size (kW)	(hp)	Base Rate ($)
7.5	10	49 450
11.2	15	56 850
14.9	20	65 500
18.6	25	78 800
22.4	30	87 100
29.8	40	107 650
37.3	50	146 350
74.6	100	152 350

Rates include: skids and foundation
piping, valves and fittings
suction strainer, sampler
BS & W monitor, temperature indicator
charge pump and motor
shipping pump and motor
divert valve and metering
low pressure switch, motor switches
vibration switch, PSV
high discharge pressure switch
discharge pressure transmitter
electrical, controls and panels
installation

Note: 1 hp = 0.7460 kW
LACT Units found with pump sizes exceeding 74.6 kW (100 hp) should be considered as special installations and costs obtained.

3.000 SCHEDULE B–ASSESSMENT YEAR MODIFIERS

The following assessment year modifiers are for machinery and equipment described in the *2004 Alberta Machinery and Equipment Assessment Minister's Guidelines*.

Assessment Year	Assessment Year Modifier
2004	1.29
2003	1.21
2002	1.19
2001	1.17
2000	1.14
1999	1.14
19[illegible]	1.10

4.000 SCHEDULE C–DEPRECIATION

The depreciation factors for machinery and equipment described in the *2004 Alberta Machinery and Equipment Assessment Minister's Guidelines* are listed in Table 2– Depreciation Factors. Depreciation for machinery and equipment that is *not* described in Schedule C of the *2004 Alberta Machinery and Equipment Assessment Minister's Guidelines* shall be determined in a manner that is fair and equitable with the depreciation factors listed in Table 2.

The anticipated age life for machinery and equipment described in Schedule A is 20 years. The anticipated age life for machinery and equipment located in specific types of property is listed in Table 1.

Age refers to the chronological age or the effective age, in years.

Chronological age is the actual number of years elapsed from the year the machinery and equipment was built, to the assessment year.

Effective age refers to the estimated age of machinery and equipment based on its present condition, design features and engineering amenities. Effective age may be less than, equal to, or greater than actual age. Effective age is determined by examining the present condition, design features and engineering factors of comparable types of machinery and equipment.

4.001 **TABLE 1–ANTICIPATED AGE LIFE**

TYPE OF PROPERTY	ANTICIPATED AGE LIFE OF M & E
Acid Plant	20 years
Brewery	25 years
Brick Plant	25 years
Cannery	20 years
Chemical Plant	20 years
Cement Plant	20 years
Coal Processing Plant	20 years
Distillery	25 years
Dairy, Creamery	25 years
Enhanced Oil Recovery	15 years
Feed or Flour Mill	25 years
Gas Processing (including sour gas)	20 years
Gas Injection or Compression	20 years
Insulation Plant	20 years
Meat Packing Plant	25 years
Methanol Plant	15 years
Oil Sand Processing Plant	15 years
Oilfield Battery	20 years
Plywood/OSB*/Wallboard Manufacturing Plant	20 years
Pulp Mill	15 years
Pelitizing Plant (Feed)	20 years
Refinery (Metal)	15 years
Refinery (Oil)	20 years
Refinery (Sugar)	20 years
Roofing Plant	20 years
Saw or Stud Mill	20 years
Seed Cleaning Plant	25 years
Soft Drink Plant	20 years
Steel Mill	20 years
Sulphur or Fertilizer Plant	15 years
Tire Plant	15 years
Water Flood	20 years

*OSB–Oriented Strand Board

4.002 **TABLE 2–DEPRECIATION FACTORS - ANTICIPATED AGE LIFE**

Age (Years)	10 Years	15 Years	20 Years	25 Years	30 Years	35 Years	50 Years	60 Years
0	75	75	75	75	75	75	75	75
1	75	75	75	75	75	75	75	75
2	75	75	75	75	75	75	75	75
3	73	75	75	75	75	75	75	75
4	66	75	75	75	75	75	75	75
5	59	71	75	75	75	75	75	75
6	53	66	74	75	75	75	75	75
7	48	62	70	75	75	75	75	75
8	43	58	66	72	75	75	75	75
9	40	54	63	69	74	75	75	75
10		50	60	67	71	75	75	75
11		47	57	64	69	73	75	75
12		44	54	61	67	71	75	75
13		41	51	59	64	69	75	75
14		40	49	57	62	67	75	75
15			46	54	60	65	74	75
16			44	52	58	63	72	75
17			42	50	56	61	71	75
18			40	48	54	59	70	74
19				46	53	58	68	73
20				44	51	56	67	72
21				42	49	54	65	70
22				41	47	53	64	69
23				40	46	51	63	68
24					44	50	62	67
25					43	48	60	66
26					41	47	59	65
27					40	46	58	64
28						44	57	63
29						43	56	61
30						42	55	60
31						41	54	59
32						40	52	58
33							51	57
34							50	57
35							49	56

Note: Expressed as percentage remaining.

TABLE 2–Depreciation Factors - Anticipated Age Life (cont.)

Age (Years)	10 Years	15 Years	20 Years	25 Years	30 Years	35 Years	50 Years	60 Years
36							48	55
37							47	54
38							46	53
39							46	52
40							45	51
41							44	50
42							43	49
43							42	49
44							41	48
45							40	47
46								46
47								45
48								45
49								44
50								43
51								42
52								42
53								41
54								40

Note: Expressed as percentage remaining.

5.000 SCHEDULE D–ADDITIONAL DEPRECIATION

For any depreciation that is not reflected in Schedule C, the assessor may adjust for additional depreciation provided acceptable evidence of such loss in value exists.

APPENDIX IV

2004

ALBERTA

RAILWAY ASSESSMENT

MINISTER'S GUIDELINES

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2004 ALBERTA RAILWAY ASSESSMENT MINISTER'S GUIDELINES

1.001 DEFINITIONS

In this Part,

(a) ***Act*** means the *Municipal Government Act* (RSA 2000 Ch.M-26);

(b) ***assessment year modifier*** means the factor which is applied to the base cost of railway property in order to adjust its base cost to the assessment year;

(c) ***railway*** has the meaning given to it in the Act.

1.002 CALCULATION OF ASSESSMENT

The assessed value of railway in a municipality shall be calculated by:

(a) establishing the base cost as prescribed in Schedule A of the *2004 Alberta Railway Assessment Minister's Guidelines*;

(b) multiplying the base cost by the appropriate Assessment Year Modifier prescribed in Schedule B of the *2004 Alberta Railway Assessment Minister's Guidelines* to adjust the base cost to the assessment year;

(c) multiplying the amount determined in clause (b) by the appropriate annual traffic factor prescribed in Schedule C of the *2004 Alberta Railway Assessment Minister's Guidelines*.

2.000 SCHEDULE A

2.001 RAILWAY VALUE BASE COST

Base Cost	($)
per kilometre	391 000

3.000 SCHEDULE B

3.001 ASSESSMENT YEAR MODIFIER

Assessment Year	Factor
2004	1.100

4.000 SCHEDULE C

4.001 ANNUAL TRAFFIC FACTOR

Type	Description	Factor
1	More than 25 million tonnes	0.400
2	More than 15 million tonnes to a maximum of 25 million tonnes	0.300
3	More than 7 million tonnes to a maximum of 15 million tonnes	0.150
4	More than 3 million tonnes to a maximum of 7 million tonnes	0.040
5	More than 1 million tonnes to a maximum of 3 million tonnes	0.030
6	Less than 1 million tonnes	0.025
7	Rail line/ abandoned/ zero tonnes	0.010
8	Spur line on station ground or private land or marshalling or maintaining yards*	0.020

*Indicates rail value only, land is valued separately.

APPENDIX V

2004

ALBERTA

CONSTRUCTION COST

REPORTING GUIDE

Alberta
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1.000 COSTS TO BE INCLUDED IN DETERMINING ASSESSABLE COSTS

The costs of construction reported by the company to the assessor are the actual expenditures made in constructing the facility as referenced in the agreement with the contractor or as incurred directly by the company.

Construction costs include both direct and indirect costs.

1.100 DIRECT COSTS VERSUS INDIRECT COSTS

Direct costs are costs for labour, materials, and installation costs which can be directly related to the construction of a specific facility.

Indirect costs are costs incurred away from the site or are costs allocated to the project. Indirect costs are also incurred by a company that uses in-house resources to construct a facility.

The assessor should review the company submission to determine whether in-house staff have been involved in any construction activities. When such activities are identified allowances for indirect costs are to be included.

Direct costs include but are not limited to:

- staff, including labour, supervision, inspection, janitorial, and security,
- materials used for construction,
- consulting fees,
- engineering, design, and surveys,
- construction equipment: including scaffolding, pumps, tools, and consumable supplies,
- monitoring and control of construction,
- handling and storage of materials and equipment,
- equipment maintenance, repairs, and winterization,
- temporary facilities,
- clean-up costs and removal of rubbish, and
- security, including yard lighting and fire protection.

Indirect costs include but are not limited to:

- general contractor and subcontractor profit,
- contractors' overhead, including administration costs and head office allocations,
- staff recruitment,
- permits: building, electrical, etc.,
- insurance: fire, liability, property, etc., and
- cost to obtain a performance bond.

2.000 COSTS TO BE EXCLUDED IN DETERMINING ASSESSABLE COSTS

The following costs are to be excluded when determining assessable cost. This listing is not intended to be exhaustive.

Not all construction costs associated with a project are included in determining assessable cost. A project cost may be excluded from assessable cost for one or more of the following reasons:

- it is the cost of a pre-construction activity,
- it is the cost of a post-construction activity,
- it is associated with a component of the project which is not defined as property in the Act, and/or
- it is associated with property which is made exempt from assessment in the Act.

It may be necessary for the assessor to meet with the company representative to determine the status of specific costs and to understand accepted industrial policies and practices.

2.100 PRE-CONSTRUCTION ACTIVITIES

2.100.100 FEASIBILITY STUDIES

The costs associated with studies evaluating the viability of a proposed project are excluded. The costs of feasibility studies must be reported separately from the costs of developing working models that facilitate construction or staff training, which are included as project costs.

2.100.200 CANCELLATION CHARGES

Payments made to a contractor for cancellation of a project before any construction is performed are excluded.

2.200 POST-CONSTRUCTION ACTIVITIES

2.200.100 COMMISSIONING, PRE-PRODUCTION RUNS, AND START UP

The costs associated with the following activities occur after the physical completion of construction and are excluded:

Commissioning: the analysis and verification of operational processing or manufacturing systems.

Pre-production run: pre-operational run of the process allowing for adjustments, revisions, etc., that produce product to specification.

Start up: a run that produces on-specification product at design quantities within warranty provisions.

Note: The costs of equipment installed during, or as a result of, commissioning, pre-production, and start up runs are included.

2.200.200 CONSUMABLE MATERIALS

The costs for chemicals and catalysts consumed as part of an industrial process and during commissioning, pre-production, and start up are excluded.

2.300 PROPERTY THAT CANNOT BE ASSESSED

The cost of "property", "improvements", "structures", or "machinery and equipment" that does not meet the legislated definitions are excluded.

2.300.100 ROYALTIES, LICENSES, AND PATENT FEES

The payments made for the right to use particular processes are excluded.

2.300.200 MOBILE EQUIPMENT

The costs for mobile equipment are excluded.

2.300.300 SPARE EQUIPMENT

Spare machinery and equipment stored on site, but not designated as standby equipment, is excluded.

2.300.400 DESIGN CHANGES, ALTERATIONS, AND MODIFICATIONS

Alteration costs incurred during construction that improve the operational efficiency of the original plant design, are excluded. Likewise, the costs of "de-bottlenecking" or modifying an operating process are excluded if there are no changes to the equipment inventory.

Note: The cost of equipment installed to improve operational efficiency is included.

2.300.500 INTERFERENCE COSTS

Additional costs incurred for reasons of safety while working in close proximity to existing facilities, such as the cost of pilings to ensure the structural integrity of existing buildings or the rerouting of piping, electrical lines, or telecommunications lines, are all excluded.

2.300.600 GOODS AND SERVICES TAX (GST)

The GST paid on construction materials and services is excluded.

2.300.700 IMPORT DUTY AND BROKER FEES

The duty and fees levied on an imported component that increase its cost above the cost of a comparable component made in Canada, are excluded.

2.300.800 BONUS OR PENALTY

Bonuses such as those paid to a contractor for completion of the project prior to a stipulated deadline, are excluded. Similarly, a financial penalty imposed for failure to meet a condition in the contract is not deductible.

2.300.900 COMPUTER COSTS

Hardware and software computer costs that are not used, or intended to be used, as part of or in connection with the property being assessed, but are necessary to support the business activities carried on at the facility, such as accounting and personnel, are excluded.

2.400 PROPERTY EXEMPT FROM ASSESSMENT

Costs for property excluded from the assessment in accordance with section 298(1) of the Act are excluded.

2.500 ABNORMAL COSTS OF CONSTRUCTION

In order to reduce uncertainty and improve assessment consistency among regulated properties the following assumptions are made to describe normal conditions for the construction of regulated property:

- an adequate labour force is readily available at the worksite,
- raw materials and pre-fabricated component parts are readily available,
- projects are financed from operations or from shareholder equity and companies make no provision for interest during construction, and
- premium payments are not made for overtime worked.

The determination of what constitutes "typical" or "normal" is difficult; it is subjective and it may vary over time, from one location to another and among industries. If the actual costs of an industrial facility are greater than typical construction costs, the excess construction costs of the facility are considered abnormal and are excluded.

Abnormal costs can result from delays in construction caused by natural disasters or inclement weather or they may occur when the construction workforce is on site but a lack of supplies or a work slowdown reduces or stops actual construction. Additional costs incurred because of unproductive labour are excluded.

Two additional examples of abnormal costs are:

- a cost that would typically not be incurred in a balanced market, and/or
- a cost that is excluded to maintain consistency among regulated properties.

Specific documentation is required to substantiate claims for abnormal costs.

2.500.100 TRAVEL COSTS

The costs of paying staff for time spent travelling to and from the worksite or any costs to supply transportation for the workforce to and from the site are excluded.

2.500.200 TRANSPORTATION COSTS

The costs of transporting raw material and components from the Edmonton area to the work site are excluded. However, if the actual transportation costs from the point of origin to the plant site are equal to or less than the cost to the Edmonton area, the entire transportation costs are included.

Note: The cost of loading and unloading the raw materials and components is included.

2.500.300 INTEREST DURING CONSTRUCTION

The interest to finance the construction of a regulated property is excluded.

2.500.400 OVERTIME

The premium portion of wages and fringe benefits paid for overtime is excluded. For example, if time and a half is paid, the regular time portion is included but the extra half portion is excluded.

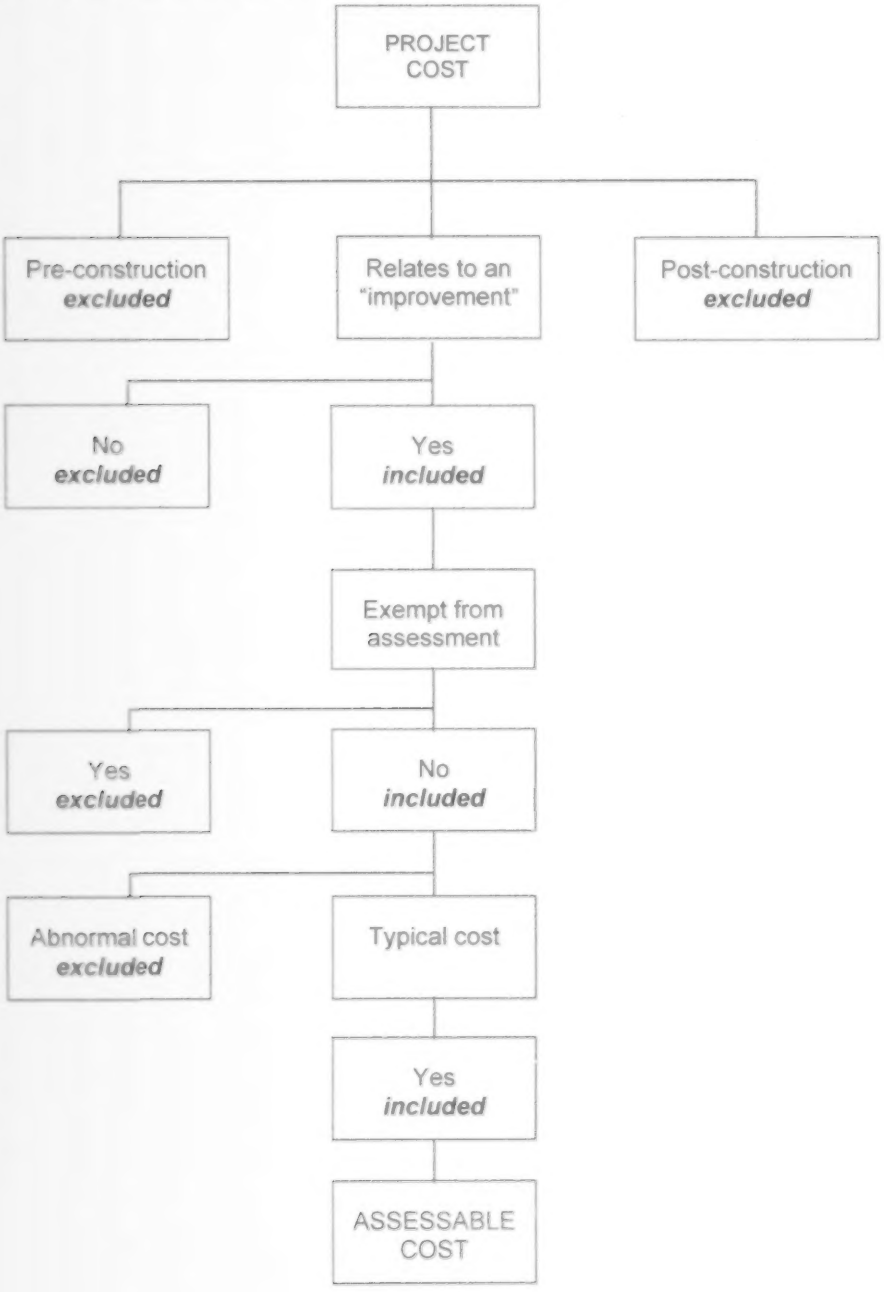
2.500.500 PROPERTY TAXES

The property and business taxes paid on a facility are excluded.

GLOSSARY

Act	The *Municipal Government Act*, RSA 2000Ch. M-26
Company	The assessed person as described in section 304 of the *Municipal Government Act*.
Company Representative	A person authorized by the company in writing to provide information that will be used for the purposes of preparing an assessment.
Contractor	The person or firm designated by contract as responsible for the overall construction of the facility.
Edmonton area	The City of Edmonton and the surrounding area within 50 kilometres of the City limits.

FIGURE 1 FROM PROJECT COST TO ASSESSABLE COST



ALBERTA
MINISTER OF MUNICIPAL AFFAIRS

Office of the Minister
MLA, Medicine Hat

MINISTERIAL ORDER NO. L:010/05

I, Rob Renner, Minister of Municipal Affairs, pursuant to sections 4(2), 7(2), 8(2), and 9(2) of the Matters Relating to Assessment and Taxation Regulation (AR 220/2004) make the following order:

- The 2004 Alberta Farm Land Assessment Minister's Guidelines,
- The 2004 Alberta Linear Property Assessment Minister's Guidelines,
- The 2004 Alberta Machinery and Equipment Assessment Minister's Guidelines,
- The 2004 Alberta Railway Assessment Minister's Guidelines, and
- The 2004 Construction Cost Reporting Guide

as set out in the attached consolidated document, are established and become effective for the 2005 and subsequent taxation years.

This Ministerial Order rescinds Ministerial Order No. L:153/03 upon this Ministerial Order coming into force and effect.

Dated at Edmonton, Alberta, this 20 day of January, 2005.

Rob Renner
Minister of Municipal Affairs

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